

# **EXHIBIT 1**

HONIGMAN MILLER SCHWARTZ AND COHN LLP

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Attorneys for Defendant West  
Michigan Spline, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X		
<b>In Re</b>	:	Chapter 11
<b>DELPHI CORPORATION, et al.,</b>	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	Hon. Robert D. Drain
-----X		
DELPHI CORPORATION, et al.,	:	
	:	
Plaintiffs,	:	
Against	:	
	:	
WEST MICHIGAN SPLINE, INC.,	:	Adv. Pro. No. 07-02600 (RDD)
	:	
Defendant.	:	
-----X		

**DECLARATION OF GARY HILL**

Gary Hill declares as follows:

1. I am the President of West Michigan Spline, Inc. ("WMS").
2. I make this Declaration upon personal knowledge and if called as a witness would testify to the facts contained herein.

**WMS'S BUSINESS**

3. WMS is a family owned business founded in 1987, with few employees, and is located in Holland, Michigan.

4. WMS designs, manufactures, repairs and refurbishes spline rolling machines used in the automotive and other industries.

5. Spline rolling machines are large pieces of industrial equipment, often costing hundreds of thousands of dollars to design, develop, and fabricate. Manufacturing a spline rolling machine for a customer requires WMS to make a significant capital commitment to purchase the raw materials and components necessary to manufacture a spline rolling machine.

6. At its peak, WMS had 12 employees and was among the top three spline rolling machine makers in the world. Since the collapse of the U.S. automotive industry in 2008, WMS's revenues have dropped dramatically and WMS had reduced its workforce to only three employees, including myself, and now has seven employees.

#### **WMS'S RELATIONSHIP WITH DELPHI**

7. WMS's business relationship with Delphi Automotive Systems LLC ("**DAS**") and its various affiliates (collectively "**Delphi**") began in approximately 1988, when Delphi was still part of General Motors Corporation.

8. Over the past 22 years, WMS has manufactured, repaired, and refurbished multiple spline rolling machines for Delphi, and has as well performed service on Delphi's existing spline rolling machines.

#### **DELPHI PURCHASES TWO SPLINE ROLLING MACHINES FROM WMS**

9. On October 12, 2004, Delphi issued purchase order number S2M81551 to WMS for the remanufacturing, re-tooling, and enhancement of an Anderson Cook Model 350-S Spline Rolling Machine. **Exhibit A.** The remanufactured spline rolling machine was later assigned Asset Tag # 140082 ("**Spline Machine 1**").

10. Also on October 12, 2004, Delphi issued purchase order number S2M81552 to WMS for the fabrication of a Model 48D Spline Rolling Machine, later assigned Asset Tag #

140080 (“**Spline Machine 2**”). **Exhibit B.** The purchase orders are referred to individually as a “**Purchase Order**” and collectively as the “**Purchase Orders**”.

11. Each Purchase Order provided that payment of 90% of the purchase price for the applicable machine was due upon run-off of the machine at WMS’s facility, to be paid on MNS-2, or second day, second month payment terms. The final 10% of the purchase price of each machine was due after set-up and run-off of the machine at Delphi’s facility, also on MNS-2 payment terms.

12. “Run-off” is the process by which WMS demonstrates to Delphi that a machine performs to the specifications required by Delphi. The 90% run-off occurs at WMS’s facility and confirms for Delphi that the machine meets its specifications and is ready for shipment to its manufacturing facility. The 10% run-off occurs after installation of the machine at Delphi’s manufacturing facility to insure the machine still meets Delphi’s specifications after shipping and reinstallation at Delphi’s manufacturing facility.

13. Delphi and WMS completed the run-off of Spline Machine 1 at WMS’s facility on July 28, 2005. WMS invoiced Delphi for 90% of the Purchase Order price - \$254,185.20 – on August 31, 2005. **Exhibit C.** Upon completion of the run-off, WMS shipped Spline Machine 1 to Delphi on September 9, 2005. WMS received payment of the \$254,185.20 via check dated October 3, 2005, from Delphi on October 6, 2005.

14. Delphi and WMS completed the run-off of Spline Machine 2 at WMS’s facility on July 2, 2005. Upon completion of the run-off, WMS shipped Spline Machine 2 to Delphi on July 14, 2005, and invoiced Delphi for 90% of the Purchase Order price - \$360,729.90. **Exhibit D.** WMS received payment of the \$360,729.90 via check dated September 2, 2005, from Delphi, on September 6, 2005. Each payment is referred to individually as a “**Transfer**” and collectively as the “**Transfers**”.

15. As of the Petition Date, other than the 10% balances owing under the Purchase Orders, no other amounts were owing from Delphi or any of its affiliated debtors to WMS.

16. On October 3, 2005, Delphi and WMS completed the final run-off of Spline Machine 1 at Delphi's facility in Queretaro, Mexico. Delphi paid the final \$28,242.80 owing for Spline Machine 1 to WMS on May 12, 2006.

17. On October 3, 2005, Delphi and WMS completed the final run-off of Spline Machine 2 at Delphi's facility in Queretaro, Mexico. Delphi paid the final \$41,348.90 owing to WMS for Spline Machine 2 on April 10, 2006.

18. Because no pre-petition amounts were owing from Delphi to WMS as of July 31, 2006, the proof of claim bar date in these cases, WMS did not file a proof of claim against Delphi, and was not a creditor of Delphi.

19. Further, because WMS was not a creditor of Delphi, and is a small company with limited financial resources, WMS did not hire bankruptcy counsel to monitor Delphi's bankruptcy cases and the Court's docket. Accordingly, until December 2009, WMS did not know that Delphi had sought and obtained authority to file the complaints under seal and extend the time for service of the complaints or that, in late September 2007 or early October 2007, Delphi and its affiliates or successors had commenced a lawsuit under seal against WMS seeking to avoid and recover as preferential the Transfers to WMS totaling \$614,915.

**DELPHI'S DELAY IN PROSECUTION OF THESE CASES HAS PREJUDICED WMS**

20. Since October 2007, the WMS personnel who had direct contact on behalf of WMS with Delphi and were most knowledgeable about WMS' relationship and business dealings with Delphi ("**Former Key Employees**") have left WMS, and are no longer employed by WMS. These individuals include Johnny Coppinger, Keith Sytsma, Gary Parton, and Clyde Hinzman. Also, WMS's sales and service representative in Mexico, Dieter Koenig, no longer represents WMS either.

21. Because WMS did not know it had been sued by Delphi, WMS followed its normal procedures, after preserving certain limited information, of cleaning the hard drives of the computers of its Former Key Employees, without taking steps to preserve information necessary or helpful to its defense of Delphi's lawsuit.

22. Similarly, because WMS did not know it had been sued by Delphi, WMS made no arrangements with its Former Key Employees to obtain information about the issues in the lawsuit, conduct exit interviews, or to keep in touch with them. I have no knowledge of how to contact Johnny Copping.

23. Because WMS did not know it had been sued by Delphi, WMS took no special steps to organize and preserve its records with respect to Delphi.

24. If WMS had known that Delphi had sued it, WMS could and would have taken special steps to organize and preserve its records with respect to Delphi, hold exit interviews with Former Key Employees and make arrangements to maintain contact with the Former Key Employees in case WMS would need them to provide litigation information or serve as witnesses.

25. During the more than two years between Delphi filing the lawsuit until WMS learned about it, Delphi and WMS had numerous business discussions and reached agreement on significant new business, including business related to the re-tooling of Spline Machine 2. On August 31, 2009, Delphi issued WMS purchase order 450928130 (the "**2009 Purchase Order**") describing the new work WMS agreed to perform for Delphi. A copy of the 2009 Purchase Order is attached as **Exhibit E**.

26. During the negotiation of the 2009 Purchase Order, Delphi did not disclose to WMS that it had already commenced a lawsuit against WMS. If WMS had known about the lawsuit Delphi had filed against it, WMS would have negotiated differently with Delphi. In particular, WMS had significant negotiating power with respect to the 2009 Purchase Order

because Spline Machine 2 was based on WMS's proprietary designs. No other company had the knowledge or expertise to repair or modify Spline Machine 2 quickly and efficiently. It would have been difficult, time consuming and expensive for Delphi to find another supplier to provide the services WMS agreed to provide related to Spline Machine 2 under the 2009 Purchase Order. Further, WMS had the only detailed engineering drawings and engineering specifications for Spline Machine 2. Without the engineering specifications and drawings, any other service provider would be left to guess as to the mechanization and operation of Spline Machine 2, adding significant time and cost to the requested repair. If WMS had known of the lawsuit, WMS would have refused to accept the 2009 Purchase Order with Delphi unless Delphi agreed to release WMS from all future preference liability.

27. WMS has been substantially prejudiced by Delphi concealing from WMS for over two years that it was suing WMS, because had WMS known of the lawsuit, WMS would not have agreed to do business with Delphi on the terms outlined in the 2009 Purchase Order. After the first quotation, Delphi sent two request for price reduction during the negotiations for this purchase order. Again, had WMS known of the lawsuit WMS would not have agreed to price reductions.

28. Further, during the period after Delphi commenced the lawsuit, but before Delphi served WMS with a copy of the complaint, Delphi requested WMS perform emergency maintenance on its spline rolling machines. These service calls were necessary to keep Delphi's operations from shutting down and disrupting the just-in-time supply chain Delphi was a key link in. Had WMS known of the lawsuit, it would not have performed the emergency service calls unless Delphi had agreed to waive all preference claims.

29. Furthermore, during the period after Delphi commenced the lawsuit, but before Delphi served WMS with a copy of the complaint, Delphi had more than two years to prepare for the lawsuit that WMS was not afforded. During this period WMS could have, among other things, save funds for its defense, prepare a strategy, or delay the hiring of a new employee to cut costs even further than we had.

#### **THE TRANSFERS WERE MADE IN THE ORDINARY COURSE OF BUSINESS**

30. Delphi incurred the debts to WMS under the Purchase Orders in the ordinary course of its business. **Exhibit F**, Letter from Gary Weiss and Mark Gendregske and **Exhibit G**, Declaration of Mark Rovoll.

31. Each of the Transfers were made in the ordinary course of business or financial affairs of Delphi and WMS.

32. A historical analysis of Delphi's and WMS's business relationship is attached as **Exhibit H**. Exhibit E shows that under MNS-2 payment terms, it was ordinary for Delphi to take between 35 and 60 days to pay WMS's invoices (the "**Historical Ordinary Course Range**").

33. On August 31, 2005, WMS issued invoice number 2-693 for the 90% payment due under the Purchase Order for Spline Machine 1. Delphi paid invoice number 2-693 36 days after the invoice date, on the second day of the second month after the invoice date. *See* **Exhibit I – Preference Analysis**.

34. On September 6, 2005, WMS issued invoice number 2-694 for the 90% payment due under the Purchase Order for Spline Machine 2. Delphi paid invoice number 2-694 54 days after the invoice date, on the second day of the second month after the invoice date. *See* **Exhibit I – Preference Analysis**.



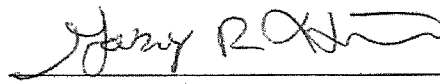
35. Each of the Transfers occurred within the Historical Ordinary Course Range between WMS and Delphi, and, therefore, Delphi may not avoid either of the Transfers as preferential.

36. Further, based on my knowledge of and expertise in the spline machine industry, each of the Transfers was made according to ordinary business terms within the spline machine industry.

37. The letter from both Gary Weiss and Mark Gendregske, former Delphi employees, states that the purchase of Spline Machine 1 and Spline Machine 2 was "in all aspects ... treated in the same manner in which [Delphi] treat[ed] all of our equipment suppliers." **Exhibit F.** Messrs. Weiss and Gendregske continue that "WMS was paid on standard contractual terms."

38. Accordingly, because Delphi incurred the debt related to the Transfers in the ordinary course of its business, the Transfers were made in the ordinary course of business or financial affairs of Delphi and WMS and on ordinary business terms within the spline machine industry, the Transfers are not avoidable as preferential.

39. I make this Declaration under penalty of perjury.

  
\_\_\_\_\_  
Gary Hill

Executed in HOLLAND, Michigan  
on November 22, 2010

EXHIBIT LIST

Exhibit A	Delphi Purchase Order S2M81551
Exhibit B	Delphi Purchase Order S2M81552
Exhibit C	WMS Invoice 2-693
Exhibit D	WMS Invoice 2-694
Exhibit E	Delphi Purchase Order 450928130
Exhibit F	February 24, 2010 Letter From Gary Weiss and Mark Gendregske
Exhibit G	Declaration of M. Rovoll
Exhibit H	Historical Transaction Analysis
Exhibit I	Ordinary Course Preference Analysis

ACTIVE.8376424.6

# **EXHIBIT A**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601  
US

SHIP TO: DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12

**PURCHASE  
ORDER: 52**

PAGE 1  
2-1693

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR

INVOICE TO: SEE INVOICE  
INSTRUCTIONS 00  
00000

55

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.

(2) copies of your packing slip must accompany each shipment. Item Identification Number(s) must be shown on Packing Slips and Invoices.

Invoice Airt. Accounts Payable

Do Not Declare Valuation of Express Shipments or Insure Parcel Post.

TO: 156 MANUFA  
HOLLAND MI  
49424

The writer is not brilliant, will not develop, overpromise, spend his resources on extraneous problems, say what should be said, but he is sincere, and he is honest, and he is not afraid to say what he thinks. He is not afraid to say what he thinks, and he is not afraid to say what he thinks, and he is not afraid to say what he thinks.

ORDER DATE	10/12/04	PHONE: 989-757-4071
ALTERATION ISSUE DATE		K HUNTER
ALTERATION EFFECTIVE DATE		S17 Buyer

WEST MICHIGAN SPLINE

2ND DAY/2ND MTH-10% HLDBK

**DELPHI'S PREFERRED CARRIER**

SHIP VIA  
SEE BELOW

SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	MOUN NAME	DESCRIPTION	RFC NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEASURE
				THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES)						
0001	1	PR379471 001		**THIS IS A CONFIRMING ORDER DO NOT DUPLICATE** CONFIRMED WITH: GARY HILL A/C 350-S Spine Roller S/N 352 STANDARD WAS MODEL 48B SPTINE ROLLER FOR SPTINES. AND THREADS REFERENCE RFP 2411 DPR #A4480001 WHO ORDERED: M.ROYOLL/757-4798				03/15/05 B 0.00%	168515.0000	PC
0002	1	PR379471 002		AUTO LOAD MACHINE USING ROBOT CONCEPT WHO ORDERED: M.ROYOLL/757-4798				03/15/05 B 0.00%	31874.0000	PC
0003	1	PR379471 003		PACKAGE FOR SHIPMENT WHO ORDERED: M.ROYOLL/757-4798				03/15/05 B 0.00%	2056.0000	PC
0004	3	PR379471 004		PART LOCATING LIVE CENTERS - HEADSTOCK WHO ORDERED: M.ROYOLL/757-4798				03/15/05 B 0.00%	757.0000	EA
0005	3	PR379471 005						03/15/05 B 0.00%	757.0000	EA

DEPH

SHIP TO: SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX

**PURCHASE**      **PAGE**      **2**

INVOICE TO: SEE INVOICE  
INSTRUCTIONS 00  
00000

55

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments on Insure Parcel Post.

TO: 100 MARQUA  
HOLLAND MI  
49424

the following limited, non-exclusive assignment to which Seller agrees by execution of this offer.

On the date hereof, Seller assigns to Buyer the right to sell, lease, license, sublicense, or otherwise dispose of the rights in the material and contents of the Site through the use of the Site, including the right to sublicense the same, and to make any other use of the Site that Seller may deem appropriate.

If Government Contract Number is shown hereon, additional Terms and Conditions attached hereto apply.

ORDER DATE  
10/12/04  
ALTERNATION ISSUE DATE

PHONE: 989-757-4071  
K HUNTER  
S17 Buyer

ALTERNATION EFFECTIVE DATE

PURCHASING AGENT

PLUKHOSIAC 455881

2ND DAY/2ND MTH-10% HLD BK

**F.O.B. DESTINATION UNLESS OTHERWISE INDICATED**  
**DELPHI'S PREFERRED CARRIER**

SHIP VIA  
SEE BELOW[illegible]

001033 USER SUZANNE J BEARDSLEY

**ORIGINAL**

CONTINUE PAGE 3

DEPT.

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601  
US

SHIP TO: DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE INDL BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX

**PURCHASE**      **PAGE**      **3**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI

INVOICE TO: SEE INVOICE  
INSTRUCTIONS 00  
00000 US

[illegible]

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.

(2) copies of your packing slip must accompany each shipment.

Item Identification Number(s) must be shown on Packing Slips and Invoices.

Invoice Attn: Accounts Payable

Do not Declare Valuation of Express Shipments or Insure Parcel Post.

ORDER DATE 10/12/04  
ALTERATION ISSUE DATE  
ALTERATION EFFECTIVE DATE  
PHONE: 989-757-4071  
K HUNTER  
S17 Buyer  
PURCHASING AGENT

PURCHASES: \$6311

2ND DAY/2ND MTH-10% HLD BK

DESTINATION UNLESS OTHERWISE INDICATED  
F.O.B.  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	MOUN NAME	DESCRIPTION	REQ. NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAS.
				ORIENTATION TRAINING PROGRAM. THE PROGRAM CONSISTS OF AN EIGHT (8) HOUR TRAINING SESSION, CONDUCTED BY THE GREAT LAKES SAFETY CENTER. ALL CONTRACTOR EMPLOYEES MUST ATTEND THIS TRAINING PRIOR TO COMING TO WORK AT DELPHI SAGINAW SITE. THE COST OF TRAINING IS THE RESPONSIBILITY OF THE CONTRACTOR, NOT DELPHI. TO SCHEDULE THIS TRAINING, YOU MUST CONTACT THE GREAT LAKES SAFETY CENTER AT 989/496-9415 OR 800/675-7599. GREAT LAKES SAFETY CENTER WILL HANDLE THE REGISTRATION PROCESS IN ITS ENTIRETY. CHANGES IN SPECIFICATIONS AFFECTING PRICE AND/OR PURCHASING VIA A PURCHASE ORDER ALTERATION. ANY CHANGES IN DELIVERY DATE FOR ANY REASON WHATSOEVER WILL BE REPORTED PROMPTLY, IN WRITING, TO THE BUYER AND THE "WHO ORDERED" PERSON DESIGNATED WITH DETAILED EXPLANATION. THIS JOB TO CONFORM TO DELPHI SPECIFICATIONS LISTED BELOW. SD-010 DELPHI STANDARD EQUIPMENT SPECIFICATIONS OR SD-000 DELPHI MACHINE AND EQUIPMENT SPECIFICATIONS. TO OBTAIN THESE STANDARDS CONTACT THE "ENGINEER/FOLLOW-UP" OR THE "REC DEPT. NOTIFY" PERSON LISTED ON THE FIRST PAGE OF THIS PURCHASE ORDER. PLEASE RETAIN THESE SPECIFICATIONS FOR FUTURE						

001033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE 4

PAGE 05

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246

**PURCHASE** PAGE 4  
**ORDER:** S2M81551

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

This order is not binding until accepted. Acceptance is made by signing and returning to the originator a copy of this order.  
The originator, including the terms and conditions on the back and reverse side, hereby certifies that the originator and final recipient have agreed to the terms and conditions of this order. It is the responsibility of the originator to ensure that the originator and final recipient have agreed to the terms and conditions of this order. If Government Contract Number is shown hereon, additional terms and conditions attached hereto apply.

WEST MICHIGAN SPLINE

NET

2ND DAY/2ND MTH-10% HLD BK

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	MOON NAME	DESCRIPTION	RFC NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLE
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**JOB'S.**  
CHANGES IN SPECIFICATION AFFECTING PRICE AND/OR  
LEAD TIME, WHETHER INITIATED BY SUPPLIER OR DELPHI  
MUST NOT BE MADE WITHOUT PRIOR APPROVAL BY  
DELPHI GLOBAL PURCHASING VIA A PURCHASE ORDER  
ALTERATION. ANY CHANGES IN DELIVERY DATE FOR ANY  
REASON WHATSOEVER WILL BE REPORTED PROMPTLY, IN  
WRITING, TO THE BUYER WITH DETAILED EXPLANATION.  
\*\*\*\*\*ATTENTION ALL SUPPLIERS\*\*\*\*\*  
COMPLETE SHIP TO ADDRESS INCLUDING PLANT # MUST BE  
ON ALL PACKING SLIPS. IF PROPER INFORMATION IS NOT  
INCLUDED PAYMENT WILL BE DELAYED AND/OR MATERIAL  
WILL BE RETURNED.  
\*\*\*\*\*SALES TAX CODE\*\*\*\*\*  
PLEASE NOTE OUR SALES TAX CLASSIFICATIONS FOR THIS  
PURCHASE ORDER ITEM. BE AWARE OF THE NONTAXABLE  
CONDITIONS AND DIRECT PAY PERMITS THAT WE HAVE AND DO  
NOT CHARGE US SALES TAX WHERE IT IS NOT APPLICABLE.  
SEE FOLLOWING CODES:

- (A) NOT TAXABLE-EXPERIMENTAL ENGINEERING
- (B) NOT TAXABLE-INDUSTRIAL PROCESSING
- (C) NOT TAXABLE-FOR RESALE
- (D) NOT TAXABLE-SALES PROMOTION AND  
CONSUMER INFLUENCE. VENDOR  
RESPONSIBLE FOR TAX.
- (E) NOT TAXABLE-POLLUTION CONTROL EQUIP.

PAGE 06

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601  
US

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246

**PURCHASE** PAGE 5  
**ORDER:** S2M81551

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
TO: 156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000  
US

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

This order is not binding until accepted. Acceptance should be made on a separate document copy which should be  
returned to Seller.  
The Seller warrants that the items are as described in the invoice and that the items are new and unused.  
This order, including the terms and conditions of the purchase, is subject to the terms and conditions of the final  
agreement between Buyer and Seller and no other agreement in any way modifying any of said terms and conditions  
will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.  
If Government Contract Number is Shown Hereon, Additional Terms and Conditions  
Attached Herein Apply.

WEST MICHIGAN SPLINE

NET 2ND DAY/2ND MTH-10% HLDK F.O.B. DESTINATION UNLESS OTHERWISE INDICATED SHIP VIA SEE BELOW

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	MOUN NAME	DESCRIPTION	REQ NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLIER	UNIT
				(F) TAXABLE-DO NOT BILL TAX. BUYER HAS DIRECT PAY PERMIT.						
				(G) NOT TAXABLE-SERVICE VENDOR-LABOR ONLY						
				(H) NOT TAXABLE-DO NOT BILL-FOR CONSUMP- TION IN MEXICO.						
				(I) MATERIAL ONLY TAXABLE-CONSTRUCTION CONTRACTOR RESPONSIBLE FOR SALES TAX ON MATERIAL						

SALES TAX EXEMPTION CERTIFICATES  
ALABAMA 805 OHIO 95-002667  
GEORGIA 300-45870-B TEXAS 1-38-3431131-1  
INDIANA 1018702130011 WISCONSIN WDP-99-01-010037  
KANSAS 98-003A MICHIGAN 38-3431131  
MISSISSIPPI APPLIED FOR NEW JERSEY APPLIED FOR  
NEW YORK DP-3487  
\*RIGHT TO AUDIT\*  
(ZH)  
BY ACCEPTANCE OF A PURCHASE ORDER THE SELLER OF GOODS  
AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL  
CHARGES AND AGREES THAT ALL RECORDS SUPPORTING  
CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AF-  
FILIATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE  
AVAILABLE FOR AUDIT BY DELPHI FOR  
A PERIOD OF ONE (1) YEAR BEYOND FINAL PAYMENT.  
FAX NUMBER FOR KEN HUNTER: 989/757-5884  
TO ENSURE PROMPT PAYMENT YOU WILL NEED TO ADHERE TO  
THE FOLLOWING GUIDELINES:

001033 USER SUZANNE J BEARDSLEY ORIGINAL CONTINUE PAGE 6

11/14/2010 21:47 6163993743



PAGE 3

ORDER DATE	10/12/04	PHONE: 989-757-4071	K HUNTER	S17	Buyer
ALTERATION ISSUE DATE					
ALTERATION EFFECTIVE DATE					
					PURCHASING AGENT

CONTINUE PAGE 7

PAGE 7

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This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.	
(2) copies of your packing slip must accompany each shipment.	
Item Identification Number(s) must be shown on Packing Slips and Invoices.	
Invoice Attn: Accounts Payable	
Do not Declare Valuation of Express Shipments or Insure Parcel Post.	
ORDER DATE	10/12/04
ALTERATION ISSUE DATE	
ALTERATION EFFECTIVE DATE	
PHONE: 989-757-4071	
K. HUNTER	
S17	Buyer
PURCHASING AGENT	

SEE BELOW

EVIDENCE	ORDERED	ITEM IDENTIFICATION NO.	QUANTITY	DESCRIPTION	UNIT PRICE	TAX CODE/ %	DATE REQUIRED	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEASURE
01033	USER SUZANNE J	BEARDSEY		LESS THAN 150 POUNDS-UPS CONSIGNEE BILLING IS HOW THE SHIPMENT SHOULD BE CALLED INTO UPS, NOT COLLECT OR PREPAID. ALL PACKAGES SHOULD WEIGH NO MORE THAN 40 POUNDS OR LESS, IF PRACTICAL. PLANT NUMBER MUST BE ON THE LABEL; FOR ITEMS COLLECTIVELY WEIGHING 150 POUNDS-12,000 POUNDS PLEASE USE THE FOLLOWING CARRIERS: DESTINATION DELPHI SAGINAW, MI PLANTS MI, IN, IL, WI, OH ONTARIO, CANADA ALVAN MOTOR FREIGHT CENTRAL TRANSPORT CENTRAL TRANSPORT ALL OTHER STATES (ACCOUNT NUMBERS WILL BE PROVIDED AT TIME OF PURCHASE ORDER) DESTINATION DELPHI ATHENS, AL PLANTS MI, IN, IL, WI, OH, AND ONTARIO, CANADA U.S.F. HOLLAND CENTRAL TRANSPORT ALL OTHER STATES CONTACT THE FOLLOWING CARRIERS WHERE APPLICABLE: USA \- / CANADA \- / MEXICO \- / USA ARTISAN AND ASSOCIATES 800/338/6486 ***** NORTH AMERICA TO/FROM SOUTH AMERICA NORTH AMERICA TO/FROM EUROPE EUROPE TO/FROM SOUTH AMERICA EUROPEAN COUNTRY TO/FROM EUROPEAN COUNTRY SOUTH AMERICA TO/FROM ASIA PANALPINA 800/743-9386						

11/14/2010 21:47

6163993743

WEST MICHIGAN SPLINE

PAGE 09

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246

**PURCHASE**

PAGE 8

**ORDER: S2M81551**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

ORDER DATE 10/12/04  
ALTERNATION ISSUE DATE  
ALTERNATION EFFECTIVE DATE  
PHONE: 989-757-4071  
K HUNTER  
S17 Buyer  
PURCHASING AGENT

AYMENT TERMS  
NET 2ND DAY/2ND MTH-10% HLDBK  
F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER  
SHIP VIA  
SEE BELOW

REQ SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	MOUN NAME	DESCRIPTION	PRO NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT WEIGHT
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\*\*\*\*\*  
NORTH AMERICA TO/FROM ASIA  
ASIA TO/FROM EUROPE  
DANZAS/AIR EXPRESS INTERNATIONAL 800/251-9019  
\*\*\*\*\*  
NORTH AMERICA TO/FROM INDIA  
CIRCLE/EAGLE 630/766-9220  
\*\*\*\*\*  
\*WHEN CALLING FOR SHIPPING AND ROUTING INSTRUCTIONS\*  
HAVE THE FOLLOWING INFORMATION AVAILABLE:  
SHIPPER NAME, ADDRESS (CITY, STATE, AND ZIP CODE)  
NAME OF CONTACT AND PHONE NUMBER  
CONSIGNEE (RECEIVING DESTINATION) NAME, ADDRESS,  
(CITY, STATE, AND ZIP CODE)  
NAME OF CONTACT AND PHONE NUMBER  
DIMENSION (LENGTH X WIDTH X HEIGHT)  
WEIGHT  
\*THIS WILL DETERMINE THE SIZE/STYLE OF SEA  
CONTAINER OR SIZE OF AIRPLANE  
\*\*ANY TIME A BOARDER IS CROSSED, IT MUST BE ACCOM-  
PAINED BY A COMMERCIAL PRICE PACKING SLIP/INVOICE,  
WHICH INCLUDES THE FOLLOWING:  
LETTERHEAD AT THE TOP  
DATE, DESTINATION, SHIPPER NUMBER  
CONTENTS, QUANTITY, UNIT PRICE, TOTAL PRICE  
COUNTRY OF ORIGIN  
PURCHASE ORDER NUMBER

001033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE 9

11/14/2010 21:47

6163993743

WEST MICHIGAN SPLINE

PAGE 10

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246

**PURCHASE**

PAGE 9

**ORDER: S2M81551**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This order is not binding until receipted. Receipts should be attached to invoice/shipment copy which should be returned to Buyer.  
The Seller shall be bound by the terms and conditions to which Seller agrees by acceptance of this order.  
The order, including the terms and conditions on the face and back hereof, shall constitute the entire agreement between Buyer and Seller and no other agreement or any other modifying any of said terms and conditions will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.  
If Government Contract Number is shown hereon, additional Terms and Conditions Attached Hereto Apply.

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Att: Accounts Payable  
Do not Decline Validation of Express Shipments or Insure Parcel Post.  
ORDER DATE 10/12/04  
ALTERNATION ISSUE DATE  
ALTERNATION EFFECTIVE DATE  
PHONE: 989-757-4071  
K HUNTER  
S17 Buyer  
PURCHASING AGENT

NET 2ND DAY/2ND MTH-10% HLD BK

DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOVN NAME	DESCRIPTION	RFO NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAS
				SHIPPED VIA SIGNATURE AND TITLE ***** WARRANTY PERIOD BEGINS AT START OF PRODUCTION. ***** THIS IS A CAPITAL EQUIPMENT OR CONSTRUCTION INVOICELESS PURCHASE ORDER. 1. SEND ALL PRICED PACKING SLIPS (OR INVOICES IF YOU PREFER) PERTAINING TO THIS ORDER TO MARK ROYOLL/989-757-4798. 2. ADDRESS AND MAIL YOUR PRICED PACKING SLIPS (OR INVOICE) DIRECTLY TO THIS PERSON AT THE ADDRESS LISTED ABOVE UNDER "INVOICE TO". THIS PERSON WILL BE YOUR POINT OF CONTACT FOR ALL MATTERS PERTAINING TO PAYMENT OF THIS PURCHASE ORDER. COMPLIANCE TO THESE GUIDELINES WILL PROMOTE PROMPT PAYMENT. TERMS AND CONDITIONS JANUARY 2001, APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.						

001033 USER SUZANNE J BEARDSLEY

ORIGINAL

LAST PAGE

PAGE 11

WEST MICHIGAN SPLINE

6163993743

11/14/2010 21:47

DELPHI

REC'D 6/16/05

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO: DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246

PURCHASE

PAGE 1

ORDER: S2M81551 001

### ALITERA TION ###

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.

121 copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.

Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

ORDER DATE 10/12/04  
ALTERNATION ISSUE DATE 02/22/05  
ALTERNATION EFFECTIVE 02/22/05

PHONE: 989-757-4071  
K HUNTER  
S17 Buyer

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO: SEE INVOICE  
INSTRUCTIONS 00  
00000

US

MX

PAYMENT TERMS  
NET 2ND DAY/2ND MTH-10% HLDBK

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

PURCHASING AGENCY

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOVN NAME	DESCRIPTION	REFD NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT
100009	1	PR379471 009	### THIS ITEM HAS BEEN ADDED ###	NEW RACK BOX TO HOLD SPLINE RACKS. WHO ORDERED: M.ROVOLL/757-4798		05/17/05 B	0.00%	45543.0000		PC
100010	1	PR379471 010	### THIS ITEM HAS BEEN ADDED ###	DESIGN AND BUILD LOADER, ENTRANCE CHUTE, EXIT CHUTE MOUNTING BRACKET, PART SUPPORT BRACKET, AND LIMIT SWITCHES FOR I-SHAFT WHO ORDERED: M.ROVOLL/757-4798		05/17/05 B	0.00%	12980.0000		PC
100011	1	PR379471 011	### THIS ITEM HAS BEEN ADDED ###	INSTALL TWO POSITION TAILSTOCK WHO ORDERED: M.ROVOLL/757-4798		05/17/05 B	0.00%	4390.0000		PC

0001464 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE



PAGE 02

WEST MICHIGAN SPLINE

6163993743

11/14/2010 21:42

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI 48601  
US

SHIP TO:

DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX 76246

**PURCHASE**  
**ORDER: S2M81552**

2-694

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

INVOICE TO:  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
121 copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

ORDER DATE 10/12/04  
K HUNTER  
PHONE: 989-757-4071

ALTERATION ISSUE DATE 517  
Buyer

ALTERATION EFFECTIVE DATE

PURCHASING AGENT

DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ITEM	QUANTITY	ITEM IDENTIFICATION NO.	MOUN NAME	DESCRIPTION	REQ. NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAS.
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THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY  
USD DOLLAR (UNITED STATES)

\*\*THIS IS A CONFIRMING ORDER DO NOT DUPLICATE\*\*  
CONFIRMED WITH: GARY HILL

STANDARD WMS MODEL 48D - SPLINE ROLLER FOR SPLINES  
AND THREADS  
REFERENCE RFP 2412  
DPR #A4480002  
TAG #140080  
WHO ORDERED: M. ROYOLL/757-4798  
04/12/05 B 0.00%  
282299.0000  
10-5824.40  
90-251069.10  
10-28249.90

AUTOLoad MACHINE USING ROBOT CONCEPT  
WHO ORDERED: M. ROYOLL/757-4798  
04/12/05 B 0.00%  
58249.0000  
10-205.60  
90-1850.48

PACKAGE FOR SHIPMENT  
WHO ORDERED: M. ROYOLL/757-4798  
04/12/05 B 0.00%  
2056.0000  
10-757.70  
90-681.30

PART LOCATING LIVE CENTERS - HEADSTOCK  
WHO ORDERED: M. ROYOLL/757-4798  
04/12/05 B 0.00%  
757.0000  
10-2043.90  
90-681.30

04/12/05 B 0.00%  
757.0000  
10-2043.90  
90-681.30

01033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE 2

EA

EA

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## **EXHIBIT B**



11/14/2010 21:42

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WEST MICHIGAN SPLINE

PAGE 03

DELPHI

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:

DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246  
DELPHI

PURCHASE

PAGE 2

ORDER: S2M81552

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
INSTRUCTIONS 00

US

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
(2) Copies of your packing slip must accompany each shipment.  
(Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

The seller at all times will acceptance, should be returned at seller's expense, any goods which do not  
conform to the terms of the contract. The seller shall be responsible for the cost of return shipping.  
On the purchase the price is for the items and shipping by air. Seller agrees to complete all other  
duties, including but not limited to, duties and taxes, and to insure the goods and to provide the  
necessary documents for the goods to be shipped by air. The price is for the items and shipping by air.  
The price is for the items and shipping by air. The price is for the items and shipping by air.  
If Government Contract Number is Shown Hereon, additional Terms and Conditions  
Applied thereto apply.

NET 2ND DAY/2ND MTH-10% HLD BK F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ORDER DATE 10/12/04	PHONE: 989-757-4071
ALTERATION ISSUE DATE	K HUNTER
ALTERATION EFFECTIVE DATE	S17 Buyer
PURCHASING AGENT	

ITEM	QUANTITY	ITEM IDENTIFICATION NO.	DESCRIPTION	PRO NUMBER	DATE REQUIRED	TAX CODE	%	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
------	----------	-------------------------	-------------	------------	---------------	----------	---	-----------------	----------------	-----------------

0006	3	PR379470 006	PART LOCATING LIVE CENTERS - HEADSTOCK WHO ORDERED: M. ROYOLL/757-4798		04/12/05	B	0.00%	10- 385.60 (11568) 90-3410.40 3856.0000		EA
------	---	--------------	---	--	----------	---	-------	---	--	----

0007	3	PR379470 007	PART SUPPORT BRACKET WHO ORDERED: M. ROYOLL/757-4798		04/12/05	B	0.00%	10- 96.90 (2907) 90-872.10 (969.0000		EA
------	---	--------------	---	--	----------	---	-------	--	--	----

0008	3	PR379470 008	PART WEAR PADS FOR SUPPORT BRACKET WHO ORDERED: M. ROYOLL/757-4798		04/12/05	B	0.00%	(3231) 90-969.30 1077.0000 10- 107.70 Ea-		EA
------	---	--------------	---	--	----------	---	-------	---	--	----

ATTENTION\*\*\*\*\*  
SUPPLIER AGREES TO A CHARGE OF 1.00% PER WEEK  
FOR EACH WEEK THE SUPPLIER IS LATE FROM THE  
AGREED UPON DELIVERY DATE. ADDITIONAL CHARGES  
INCURRED BY THE SUPPLIER TO ACHIEVE AGREED UPON  
DELIVERY DATE ARE THE SUPPLIER'S RESPONSIBILITY  
AND WILL NOT BE REIMBURSED BY DELPHI.  
ATTENTION ALL CONSTRUCTION/MAINTENANCE CONTRACTORS:  
SAGINAW SITE CONSTRUCTION/MAINTENANCE  
CONTRACTORS MUST ATTEND A MANDATORY SAFETY AND HEALTH

OK

364 852-10010

01033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE 3

11/14/2010 21:42 5163993743

WEST MICHIGAN SPLINE

PAGE 04

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX

**PURCHASE**

PAGE 3

**ORDER: S2M81552**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Alter. Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

This order is not binding until complete acceptance. Should be amended to substantiate any action should be taken by Buyer.  
On the invoice, seller hereby agrees the terms and conditions to which Seller agrees by acceptance of this order.  
This order, including the terms and conditions on the face and reverse side hereof, contains the complete set of terms and conditions governing the sale of the goods and services described herein and no other terms and conditions shall apply.  
If Government Contract Number is Shown thereon, additional terms and conditions attached hereto apply.

NET 2ND DAY/2ND MTH-10% HLDK

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ORDER DATE 10/12/04	PHONE: 989-757-4071
ALTERATION ISSUE DATE	K HUNTER
ALTERATION EFFECTIVE DATE	S17
	Buyer
	PURCHASING AGENT

SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	QUANTITY ORDERED	ITEM NAME	DESCRIPTION	R.F.O. NUMBER	DATE REQUIRED	TAX CODE	%	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAS
001033	USER SUZANNE J BEARDSLEY			ORIGINAL	CONTINUE	STOP						
					ORIENTATION TRAINING PROGRAM. THE PROGRAM CONSISTS OF AN EIGHT (8) HOUR TRAINING SESSION, CONDUCTED BY THE GREAT LAKES SAFETY CENTER. ALL CONTRACTOR EMPLOYEES MUST ATTEND THIS TRAINING PRIOR TO COMING TO WORK AT DELPHI SAGINAW SITE. THE COST OF TRAINING IS THE RESPONSIBILITY OF THE CONTRACTOR, NOT DELPHI. TO SCHEDULE THIS TRAINING, YOU MUST CONTACT THE GREAT LAKES SAFETY CENTER AT 989/496-9415 OR 800/675-7599. GREAT LAKES SAFETY CENTER WILL HANDLE THE REGISTRATION PROCESS IN ITS ENTIRETY. CHANGES IN SPECIFICATIONS AFFECTING PRICE AND/OR PURCHASING VIA A PURCHASE ORDER ALTERATION. ANY CHANGES IN DELIVERY DATE FOR ANY REASON WHATSOEVER WILL BE REPORTED PROMPTLY, IN WRITING, TO THE BUYER AND THE "WHO ORDERED" PERSON DESIGNATED WITH DETAILED EXPLANATION. THIS JOB TO CONFORM TO DELPHI SPECIFICATIONS LISTED BELOW. SD-010 DELPHI STANDARD EQUIPMENT SPECIFICATIONS OR SD-000 DELPHI MACHINE AND EQUIPMENT SPECIFICATIONS. TO OBTAIN THESE STANDARDS CONTACT THE "ENGINEER/FOLLOW-UP" OR THE "REC DEPT. NOTIFY" PERSON LISTED ON THE FIRST PAGE OF THIS PURCHASE ORDER. PLEASE RETAIN THESE SPECIFICATIONS FOR FUTURE							

001033 USER SUZANNE J BEARDSLEY

ORIGINAL

CONTINUE PAGE

4

**1.** This report was prepared as confidential to which Seller, except by a copy of this letter.  
This report, however, may be made available to the press and other interested persons, without the approval and consent of the undersigned, if it is found that such disclosure would be in the public interest.  
**2.** Government Contract Number is shown hereon, additional terms and conditions attached hereto apply.

**PURCHASE** PAGE 4  
**ORDER:** S2M81552

SEE BELOW

EQUENCE	ORDERED	ITEM IDENTIFICATION NO.	NOUN NAME	DESCRIPTION	RFC NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEASURE
			JOBS.	CHANGES IN SPECIFICATION AFFECTING PRICE AND/OR LEAD TIME, WHETHER INITIATED BY SUPPLIER OR DELPHI MUST NOT BE MADE WITHOUT PRIOR APPROVAL BY DELPHI GLOBAL PURCHASING VIA A PURCHASE ORDER ALTERATION. ANY CHANGES IN DELIVERY DATE FOR ANY REASON WHATSOEVER WILL BE REPORTED PROMPTLY, IN WRITING, TO THE BUYER WITH DETAILED EXPLANATION. *****ATTENTION ALL SUPPLIERS***** (ST) COMPLETE SHIP TO ADDRESS INCLUDING PLANT # MUST BE ON ALL PACKING SLIPS. IF PROPER INFORMATION IS NOT INCLUDED PAYMENT WILL BE DELAYED AND/OR MATERIAL WILL BE RETURNED. *****SALES TAX CODES***** (TX) PLEASE NOTE OUR SALES TAX CLASSIFICATIONS FOR THIS PURCHASE ORDER ITEM. BE AWARE OF THE NONTAXABLE CONDITIONS AND DIRECT PAY PERMITS THAT WE HAVE AND DO NOT CHARGE US SALES TAX WHERE IT IS NOT APPLICABLE. SEE FOLLOWING CODES:  (A) NOT TAXABLE-EXPERIMENTAL ENGINEERING (B) NOT TAXABLE-INDUSTRIAL PROCESSING (C) NOT TAXABLE-FOR RESALE (D) NOT TAXABLE-SALES PROMOTION AND CONSUMER INFLUENCE. VENDOR RESPONSIBLE FOR TAX. (E) NOT TAXABLE-POLLUTION CONTROL EQUIP.						

11

PAGE 5

55

Q. Did they not also bargain with respect to the amount of the payment they would be entitled to receive?

A. Yes, they did. It is hardly such a simple thing to agree to a settlement of your rights. This would be the case in any other situation. The way we have reached the complete and final agreement between Dover and Sutter was to their mutual satisfaction. They both had the opportunity to make any modification of any of their demands and to make any other demands. They were not forced to accept any of the terms or conditions to which Sutter agreed by agreement of the other. This was a voluntary agreement. There was no coercion or any other kind of pressure. The Government Contract Number is Shanon Heferson, additional terms and conditions attached thereto Apply.

This's Number Must Appear On All Invoices, Packing Slips, Packages and Bill of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

PHONE: 989-757-4071  
K HUNTER

ALIENATION  
DATE

**PLACEMENT AGENCIES**

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPH'S PREFERRED CARRIER

SEE BELOW

QUANTITY	ORDERED	ITEM IDENTIFICATION NO.	MOON NAME	DESCRIPTION	UNIT NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAN
				(F) TAXABLE-DO NOT BILL TAX. BUYER HAS DIRECT PAY PERMIT. (G) NOT TAXABLE-SERVICE VENDOR-LABOR ONLY (H) NOT TAXABLE-DO NOT BILL-FOR CONSUMPTION IN MEXICO. (I) MATERIAL ONLY TAXABLE-CONSTRUCTION CONTRACTOR RESPONSIBLE FOR SALES TAX ON MATERIAL						
				SALES TAX EXEMPTION CERTIFICATES ALABAMA 805 GEORGIA 300-45870-B INDIANA 1018702130011 KANSAS 98-003A MISSISSIPPI APPLIED FOR NEW JERSEY APPLIED FOR NEW YORK DP-3487		OHIO 9S-002667 TEXAS 1-38-3431131-1 WISCONSIN WDP-99-01-010037 MICHIGAN 38-3431131				
				*RIGHT TO AUDIT* BY ACCEPTANCE OF A PURCHASE ORDER THE SELLER OF GOODS AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL CHARGES AND AGREES THAT ALL RECORDS SUPPORTING CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AFFILIATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE AVAILABLE FOR AUDIT BY DELPHI FOR A PERIOD OF ONE (1) YEAR BEYOND FINAL PAYMENT. FAX NUMBER FOR KEN HUNTER: 989/757-5884 TO ENSURE PROMPT PAYMENT YOU WILL NEED TO ADHERE TO THE FOLLOWING GUIDELINES:	(ZH)					

11/14/2010 21:42

6163993743

WEST MICHIGAN SPLINE

PAGE 07

**DELPHI**

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI 48601  
US

SHIP TO:  
DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND L BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX 76246

**PURCHASE**

PAGE 6

**ORDER: S2M81552**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

INVOICE TO:  
DELPHI  
SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
12 copies of your packing slip must accompany each shipment.  
(Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

TO:  
HOLLAND MI 49424

This invoice is not binding until accepted. Acceptance should be indicated on acknowledgment copy which should be returned to the originator. On the reverse side there are the terms and conditions to which the buyer agrees by acceptance of this invoice. This invoice, including the terms and conditions on the reverse side, constitutes the contract between the parties and shall be binding upon the parties and no other agreement, in any way modifying any of said terms and conditions shall be binding upon the parties unless it is signed and dated by the buyer's authorized representative. Attached thereto apply.

ORDER DATE 10/12/04	PHONE: 989-757-4071
ALTERATION ISSUE DATE	K HUNTER
ALTERATION EFFECTIVE DATE	S17
	Buyer
	PURCHASING AGENT

SHIP VIA  
SEE BELOW

ITEM NUMBER	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NAME	DESCRIPTION	REQ NUMBER	DATE REQUIRED	TAX CODE %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT
NET	2ND DAY/2ND	MTW-10%	HLDK	DELPHI'S PREFERRED CARRIER						
<p>ADVISE THE BUYER OF ANY DISCREPANCIES ON THE PURCHASE ORDER PRIOR TO SHIPMENT. CONVEY THIS INFORMATION VIA BOTH PHONE AND HARD COPY. REFER TO BOTH THE PURCHASE ORDER NUMBER AND THE ITEM NUMBER (E-MAIL TO KEN.J.HUNTER@DELPHIAUTO.COM)</p> <p>THE UNIT OF MEASURE ON THE PACKING SLIP MUST BE THE SAME AS THE PURCHASE ORDER UNIT OF MEASURE. WAIT FOR PAYMENTS TO BE MADE THE 2ND DAY OF THE 2ND MONTH AFTER RECEIPT BEFORE BEING CONCERNED.</p> <p>IF PAYMENT HAS NOT OCCURRED BY THE 2ND DAY 2ND MONTH AND IN THE CASE OF SERVICES TYPE ORDERS CALL THE PERSON DESIGNATED AS "WHO ORDERED" OR THE "DELIVER TO" PERSON TO CONFIRM IF A RECEIPT HAS BEEN ELECTRONICALLY ENTERED AUTHORIZING THE PAYMENT CYCLE TO BEGIN.</p> <p>IF IT CAN BE CONFIRMED THAT A RECEIPT HAS BEEN ENTERED YOU CAN CALL "DISBURSEMENT SERVICE" TO CHECK ON THE STATUS OF THE PAYMENT. YOU WILL NEED YOUR COMPANY'S (9) DIGIT DUN AND BRADSTREET ACCOUNT NO. ALL DOMESTIC DELIVERIES ARE TO BE SHIPPED FOB SHIPPING POINT. ALL INTERNATIONAL DELIVERIES ARE TO SHIPPED FCA (ORIGIN), TOP (TITLE TRANSFER DELPHI PLANT). CONTACT THE FOLLOWING CARRIERS WHERE APPLICABLE:</p> <p>DOMESTIC SHIPPING AND ROUTING INSTRUCTIONS TO DELPHI SAGINAW, MI AND ATHENS, AL PLANTS ONLY.</p>										

# CAT II

SHIP TO: DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND. BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX

**PURCHASE**  
**ORDER: 52**

PAGE 7

INVOICE TO: SEE INVOICE  
INSTRUCTIONS 00  
00000

US

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

49424

The Model 100 for selling used equipment, accessories, and parts is available to educational institutions only which should be ordered from the National Education Association, 1201 16th St., N.W., Washington, D.C. 20036.

On the subject of the Model 100, the Bureau and National Board of Accreditation of the AIAA offer the following comments. This form, including the terms and conditions, is not a contract, it is merely a guide to the type of information that is required. It is suggested that the Bureau contract clause be revised and signed by Buyer's representative. If Government Contract Number is shown herein, additional Terms and Conditions Attached Hereto Apply.

ORDER DATE	10/12/04
ALTERATION ISSUE DATE	
ALTERATION EFFECTIVE DATE	
PHONE: 989-757-4071	
K HUNTER	
S17	Buyer

WEST MICHIGAN SPLINE

2ND DAY/2ND MTH-10% HLD BK

**F.O.B. DESTINATION UNLESS OTHERWISE INDICATED**  
**DELPH'S PREFERRED CARRIER**

SEE BELOW

ITEM EQUIPMENT	QUANTITY ORDERED	ITEM IDENTIFICATION NO.
-------------------	---------------------	-------------------------

NOUN NAME	DESCRIPTION
-----------	-------------

RFQ  
NUMBER

DATE REQUIRED \_\_\_\_\_

NUMBER

**BRACE UNIT DELIVER**

	PRICE	UNIT
1	100	100
2	100	100
3	100	100
4	100	100
5	100	100
6	100	100
7	100	100
8	100	100
9	100	100
10	100	100
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95	100	100
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97	100	100
98	100	100
99	100	100
100	100	100

LESS THAN 150 POUNDS-UPS CONSIGNEE BILLING IS HOW THE SHIPMENT SHOULD BE CALLED INTO UPS, NOT COLLECT OR PREPAID. ALL PACKAGES SHOULD WEIGH NO MORE THAN 40 POUNDS OR LESS, IF PRACTICAL. PLANT NUMBER MUST BE ON THE LABEL; FOR ITEMS COLLECTIVELY WEIGHING 150 POUNDS-12,000 POUNDS PLEASE USE THE FOLLOWING CARRIERS:

DESIGNATION DELPHI SAGINAW, MI PLANTS  
MI, IN, IL, WI, OH ALVAN MOTOR FREIGHT  
ONTARIO, CANADA CENTRAL TRANSPORT  
ALL OTHER STATES CENTRAL TRANSPORT  
(ACCOUNT NUMBERS WILL BE PROVIDED AT TIME OF  
PURCHASE ORDER)

DESTINATION DELPHI ATHENS, AL PLANTS  
MI, IN, IL, WI, OH, AND ONTARIO, CANADA U.S.F. HOLLAND  
ALL OTHER STATES CENTRAL TRANSPORT

CONTACT THE FOLLOWING CARRIERS WHERE APPLICABLE:

ARTISAN AND ASSOCIATES 800/338/6486

NORTH AMERICA TO/FROM SOUTH AMERICA

EUROPE TO/FROM SOUTH AMERICA

EUROPEAN COUNTRY TO/FROM EUROPEAN COUNTRY  
SOUTH AMERICA TO/EUROPE ASIA

PANALPINA 800/743-9386

11/14/2010 21:42 6163993743

01033 USER SUZANNE J BEARDSLEY

ORIGINAL

**CONTINUE PAGE**

20

8

5

[illegible]

PHONE: 989-757-4071  
K HUNTER  
S17 Buyer

**PURCHASING AGENT**

SHIP VIA  
SEE BELOW

11/14/2010 21:42 6163993743 WEST MICHIGAN SPLINE PAGE 10

DELPHI SAGINAW STEERING SYSTEM  
3900 HOLLAND RD.  
SAGINAW MI  
48601  
US

SHIP TO:

DELPHI SAGINAW ACE PLT 65  
SANTA ROSA DE VITERBO 12  
PARQUE IND L BERNARDO QUINTANA  
MUNICIPIO EL MARQUES  
QUERETARO MX  
76246  
DELPHI  
MX

**PURCHASE**

PAGE 9

**ORDER: S2M81552**

VENDOR NUMBER 79-870-1702  
WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI  
49424

INVOICE TO:

SEE INVOICE  
INSTRUCTIONS 00  
00000  
US

US

This Number Must Appear On All Invoices, Packing Slips,  
Packages and Bills of Lading.  
(2) copies of your packing slip must accompany each shipment.  
Item Identification Number(s) must be shown on Packing Slips and  
Invoices.  
Invoice Attn: Accounts Payable  
Do not Declare Valuation of Express Shipments or Insure Parcel  
Post.

This order is not binding until accepted. Acceptance should be evidenced on acknowledgment copy which should be  
returned to the vendor. The buyer must sign and mail the acknowledgment to the vendor. The acknowledgment must be  
received by the vendor within 30 days of the date of shipment. If the acknowledgment is not received by the vendor  
within 30 days of the date of shipment, the buyer is deemed to have accepted the order. The buyer is responsible for  
all charges and taxes on the order. The buyer is responsible for all duties and taxes on the order. The buyer is  
responsible for all customs and brokerage charges on the order. The buyer is responsible for all insurance charges  
on the order. The buyer is responsible for all freight charges on the order. The buyer is responsible for all  
handling charges on the order. The buyer is responsible for all other charges on the order. The buyer is  
responsible for all charges and taxes on the order. The buyer is responsible for all duties and taxes on the order.  
If Government Contract Number is Shown, Harsco, additional Terms and Conditions  
Attached Herein Apply.

ORDER DATE 10/12/04	PHONE: 989-757-4071 K HUNTER
ALTERATION ISSUE DATE	S17 Buyer
ALTERATION EFFECTIVE DATE	

NET 2ND DAY/2ND MTH-10% HLDBK

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED  
DELPHI'S PREFERRED CARRIER

SHIP VIA  
SEE BELOW

ITEM EQUIPMENT	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOIN NAME	DESCRIPTION	RFD NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT MEAS
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SHIPPED VIA  
SIGNATURE AND TITLE

\*\*\*\*\*  
WARRANTY PERIOD BEGINS AT START OF PRODUCTION.  
\*\*\*\*\*

THIS IS A CAPITAL EQUIPMENT OR CONSTRUCTION  
INVOICELESS PURCHASE ORDER.

1. SEND ALL PRICED PACKING SLIPS (OR INVOICES IF  
YOU PREFER) PERTAINING TO THIS ORDER TO  
MARK ROYOLL/989-757-4798

2. ADDRESS AND MAIL YOUR PRICED PACKING SLIPS (OR  
INVOICE) DIRECTLY TO THIS PERSON AT THE ADDRESS  
LISTED ABOVE UNDER "INVOICE TO". THIS PERSON WILL  
BE YOUR POINT OF CONTACT FOR ALL MATTERS PERTAINING  
TO PAYMENT OF THIS PURCHASE ORDER. COMPLIANCE TO  
THESE GUIDELINES WILL PROMOTE PROMPT PAYMENT.

TERMS AND CONDITIONS JANUARY 2001, APPLY  
OF WHICH SUPPLIER HAS RECEIVED A COPY.

01033 USER SUZANNE J BEARDSLEY

ORIGINAL

LAST PAGE



## **EXHIBIT C**



**WEST MICHIGAN SPLINE, INC.**  
156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

# Invoice

Date	Invoice #
8/31/2005	2-693

<b>Bill To</b> DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. STEVE SCHULZE 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601	<b>Ship To</b> DELPHI SAGINAW ACE PLANT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUINTANO MUNICIPIO EL MARQUES QUERETARO MEXICO 76246
--	--

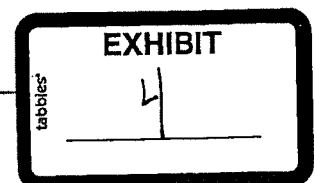
→ New PO# 450164109

90%  
10/6/05  
WMS Received

Runoff Date.

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81551, 001	2ND DAY/2ND MTH		7/28/2005	ARTISAN	HOLLAND MI	2-693

Quantity	Item Code	Description	Price Each	Amount
1	REBUILD	REBUILT ANDERSON COOK MODEL 350-S SPLINE ROLLING MACHINE, S/N 352, PER RFQ 2411, PR379471 001	151,663.50	151,663.50
1	REBUILD	AUTO LOAD MACHINE USING ROBOT CONCEPT, PR379471 002	28,686.60	28,686.60
1	REBUILD	PACKAGE FOR SHIPMENT, PR379471 003	1,850.40	1,850.40
3	REBUILD	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379471 004	681.30	2,043.90
3	REBUILD	PART LOCATING LIVE CENTERS-TAILSTOCK, PR379471 005	681.30	2,043.90
1	REBUILD	PART SUPPORT BRACKET, PR379471 006	1,724.40	1,724.40
2	REBUILD	RACK SPACERS, PR379471 008	970.20	1,940.40
1	REBUILD	NEW RACK BOX TO HOLD SPLINE RACKS, PR379471 009	40,988.70	40,988.70
1	REBUILD	DESIGN AND BUILD LOADER, ENTRANCE CHUTE, EXIT CHUTE MOUNTING BRACKET, PART SUPPORT BRACKET, AND LIMIT SWITCHES FOR I-SHAFT, PR379471 010	11,682.00	11,682.00
1	REBUILD	INSTALL TWO POSITION TAILSTOCK, PR379471 011	3,951.00	3,951.00
1	REBUILD	LABOR TO INSTALL CHANGES AND PROVIDE RUN-OFF, PR379471 012	7,610.40	7,610.40
<b>Total</b>				





**WEST MICHIGAN SPLINE, INC.**

156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

**Invoice**

Date	Invoice #
8/31/2005	2-693

<b>Bill To</b>
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. STEVE SCHULZE 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

<b>Ship To</b>
DELPHI SAGINAW ACE PLANT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUINTANO MUNICIPIO EL MARQUES QUERETARO MEXICO 76246

7 New PO # 450164109

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81551, 001	2ND DAY/2ND MTH		7/28/2005	ARTISAN	HOLLAND MI	2-693

Quantity	Item Code	Description	Price Each	Amount
		NOTE: ALL COSTS ARE IN US FUNDS. THIS INVOICE REFLECTS 90% OF TOTAL ORDER, INVOICED UPON RUN-OFF AT WMS. THE REMAINING 10% WILL BE INVOICED UPON SET-UP AT DELPHI ACE PLANT 65, QUERETARO MEXICO.		
			<b>Total</b>	\$254,185.20



WEST MICHIGAN SPLINE, INC.  
156 MANUFACTURERS DRIVE  
HOLLAND, MI 49424 USA  
PHONE, 616-399-5550  
FAX, 616-399-3743

PAGE 1 OF 2

SHIP TO:

DELPHI SAG LAREDO DIST CTR, PLT 44  
ATTN: CLAUDIA SALINAS  
13701 MINES ROAD  
LAREDO TEXAS 78045 USA  
  
956-693-3379 FAX-956-693-5182

**SHIPPER**

NO. 2-693

DATE: 09/09/2005

*Did Not Ship Until 9/9/05  
Due to Delphi Ending up Transportation.*

ACCT NO.	DATE SHIPPED	SHIPPED VIA	GROSS WEIGHT	ORDER NUMBER
	09/09/2005	ARTISAN	40,000 LBS	S2M81551 & 001

#492589

ITEM	DESCRIPTION	QUANTITY	CONTAINER
1	REBUILT ANDERSON COOK 350-S SPLINE ROLLER, S/N 352, PER RFQ 2411, INCLUDES 2 POSITION TAILSTOCK & AUTO LOAD.	ONE	MACHINE
2	NEW HYDRAULIC POWER UNIT, P/N 2693-HYD	ONE	HYD UNIT
3	NEW RACK BOX W/RACK SPACERS P/N MX1305-ASM-001-001	ONE	MACHINE
4	PART SUPPORT BRACKET, P/N MX1304-ASM-001-001	ONE	PALLET
5	3 SETS HEADSTOCK CENTERS, P/N MX1301-DET-002-001, 3 SETS TAILSTOCK CENTERS, P/N MX1301-DET-003-001	SIX SETS	2 - MACHINE 4 - PALLET
6	LOADER W/ ENTRANCE & EXIT CHUTES, P/N MX1175 & MX1300	ONE SET	PALLET
7	FOUR SETS SPLINE RACKS: ONE SET, #MX1172, S/N AC-M146 ONE SET, #MX1167, S/N AC-L997 ONE SET, #MX1178, S/N AC-M000 ONE SET, #MX1178, S/N AC-L999	FOUR SETS	PALLET

SPECIAL INSTRUCTIONS:

CARRIER SIGNATURE: \_\_\_\_\_

U.S. DEPARTMENT OF HOMELAND SECURITY  
Bureau of Customs and Border Protection

OMB No. 1651-0098  
See back of form for Paper-  
work Reduction Act Notice.

**NORTH AMERICAN FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN**

Please print or type

19 CFR 181.11, 181.22

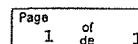
1. EXPORTER NAME AND ADDRESS WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA TAX IDENTIFICATION NUMBER: 38-3061806		2. BLANKET PERIOD FROM 29/08/05 TO 29/08/06 <i>(8-27-05 Machine Ready to Ship - Did Not Ship till 9/9/05 - Delphi Timing up Truck.)</i>	
3. PRODUCER NAME AND ADDRESS WEST MICHIGAN SPLINE INC 156 MANUFACTURERS DRIVE HOLLAND MI 49424 USA TAX IDENTIFICATION NUMBER: 38-3061806		4. IMPORTER NAME AND ADDRESS DELPHI SAGINAW-ACE PLANT 65, SANTA ROSA DE VITERBO 12, PARQUE IND BERNARDO QUINTANA MUNICIPIO EL MARQUES, QUERETARO MX 76246 TAX IDENTIFICATION NUMBER:	

5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORIGIN
ONE REBUILT ANDERSON COOK 350-S SPLINE ROLLER, S/N 352 INCLUDES 2 POSITION TAILSTOCK & AUTOLOAD.	8463.90	B	NO 1	185791.00	USA
ONE NEW HYDRAULIC POWER SYSTEM, P/N 2693-HYD	8463.90	B	NO 1	29500.00	USA
NEW RACK BOX WITH RACK SPACERS, P/N MX1305-ASM-001-001	8463.90	B	NO 1	47699.00	USA
1 SET PART SUPPORT BRACKET, P/N MX1304-ASM-001-001	8463.90	B	NO 1	1916.00	USA
3 SETS HEADSTOCK CENTERS, P/N MX1301-DET-002-001	8463.90	B	NO 1	2271.00	USA
3 SETS TAILSTOCK CENTERS, P/N MX1301-DET-003-001	8463.90	B	NO 1	2271.00	USA
LOADER W/ENTRANCE & EXIT CHUTES, P/N MX1175 & MX1300	8463.90	B	NO 1	12980.00	USA

I CERTIFY THAT:

- THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT;
- I AGREE TO MAINTAIN AND PRESENT UPON REQUEST, DOCUMENTATION NECESSARY TO SUPPORT THIS CERTIFICATE, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS CERTIFICATE;
- THE GOODS ORIGINATED IN THE TERRITORY OF ONE OR MORE OF THE PARTIES, AND COMPLY WITH THE ORIGIN REQUIREMENTS SPECIFIED FOR THOSE GOODS IN THE NORTH AMERICAN FREE TRADE AGREEMENT AND UNLESS SPECIFICALLY EXEMPTED IN ARTICLE 411 OR ANNEX 401, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION OUTSIDE THE TERRITORIES OF THE PARTIES; AND
- THIS CERTIFICATE CONSISTS OF  PAGES, INCLUDING ALL ATTACHMENTS.

11a. AUTHORIZED SIGNATURE <i>Marie A. Hill</i>		11b. COMPANY WEST MICHIGAN SPLINE INC	
11c. NAME (Print or Type) MARIE A HILL		11d. TITLE OFFICE MANAGER	
11e. DATE (MM/DD/YYYY) 09/09/2005	11f. TELEPHONE NUMBER 616-399-5550	11g. FACSIMILE 616-399-3743	



Dans ce formulaire, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.

VENDOR DUNS NO. RD 798701702  
VENDOR NAME WEST MICHIGAN SPLINE INC  
1  
Delphi Disbursement Services  
PO Box 62530  
Phoenix, AZ 85082-2530  
DETACH BEFORE DEPOSITING CHECK  
CHECK NO. 900521061  
PAYMENT DATE 10/03/05

REGISTER NO	INVOICE DATE	DOC. REFERENCE NUMBER	% DISC.	INVOICE AMOUNT	DISC. AMOUNT	NET AMOUNT
9000031608531	08/31/05	K9 051853320001	00.0000	254,185.20	.00	254,185.20
PLT: DELPHI SAGINAW HQTRS						
P/N: HDB	QTY: 1.000	UOM: EA	U/P: 28,242.80000	EXT: 28,242.80	EXT: 28,242.80	168,515.00
P/N: PR379471001	QTY: 1.000	UOM: PC	U/P: 158,515.00000	EXT: 158,515.00	EXT: 158,515.00	31,874.00
P/N: PR379471002	QTY: 1.000	UOM: PC	U/P: 31,874.00000	EXT: 31,874.00	EXT: 31,874.00	2,056.00
P/N: PR379471003	QTY: 1.000	UOM: PC	U/P: 2,056.00000	EXT: 2,056.00	EXT: 2,056.00	2,271.00
P/N: PR379471004	QTY: 1.000	UOM: EA	U/P: 757.00000	EXT: 757.00000	EXT: 757.00000	1,916.00
P/N: PR379471005	QTY: 1.000	UOM: EA	U/P: 1,916.00000	EXT: 1,916.00000	EXT: 1,916.00000	2,156.00
P/N: PR379471006	QTY: 1.000	UOM: PC	U/P: 45,543.00000	EXT: 45,543.00	EXT: 45,543.00	12,980.00
P/N: PR379471007	QTY: 1.000	UOM: PC	U/P: 12,980.00000	EXT: 12,980.00	EXT: 12,980.00	4,390.00
P/N: PR379471008	QTY: 1.000	UOM: PC	U/P: 4,390.00000	EXT: 4,390.00	EXT: 4,390.00	8,456.00
P/N: PR379471009	QTY: 1.000	UOM: PC	U/P: 8,456.00000	EXT: 8,456.00000	EXT: 8,456.00000	
P/N: PR379471010	QTY: 1.000	UOM: PC	U/P: 8,456.00000	EXT: 8,456.00000	EXT: 8,456.00000	
P/N: PR379471011	QTY: 1.000	UOM: PC	U/P: 8,456.00000	EXT: 8,456.00000	EXT: 8,456.00000	
P/N: PR379471012	QTY: 1.000	UOM: PC	U/P: 8,456.00000	EXT: 8,456.00000	EXT: 8,456.00000	
FOR PMT INFO USE E-DACOR HTTP://DELPHI.COM / ISSUES/PRIC						
ING CALL BUYER(QTY CALL PLANT)(OTHER CUSISERV:248-874-4656)						
TOTAL				254,185.20	.00	254,185.20

Rec  
10/6/05

## **EXHIBIT D**





**WEST MICHIGAN SPLINE, INC.**  
156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

*WMS Received Delphi  
Payment on 9/6/05*

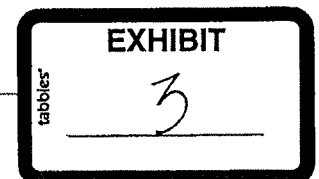
## Invoice

Date	Invoice #
7/14/2005	2-694

<b>Bill To</b>
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

<b>Ship To</b>
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	STANDARD WMS MODEL 48D SPLINE ROLLER, S/N 2-694 FOR SPLINES AND THREADS. REFERENCE RFP 2412, DPR #A4480002, TAG #140080, PR379470-001, MARK ROVOLL			254,069.10	254,069.10
1	NEW MACHINE	AUTOLOAD MACHINE USING ROBOT CONCEPT, PR379470-002			52,424.10	52,424.10
1	NEW MACHINE	PACKAGE FOR SHIPMENT, PR379470-003			1,850.40	1,850.40
1	NEW MACHINE	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379470-004			681.30	681.30
1	NEW MACHINE	PART LOCATING LIVE CENTERS-HEADSTOCK, PR379470-005			681.30	681.30
1	NEW MACHINE	PART SUPPORT BRACKET, PR379470-006			3,470.40	3,470.40
1	NEW MACHINE	PART WEAR PADS FOR SUPPORT BRACKET, PR379470-007			872.10	872.10
3	NEW MACHINE	RACK SPACERS, PR379470-008			969.30	2,907.90
<div>RECEIVED</div> <div>M. J. Proff</div>				<div>(Run Date)</div> <div>7/2/05</div>		Total





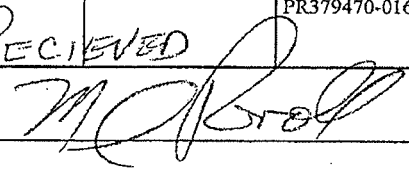
**WEST MICHIGAN SPLINE, INC.**  
156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

## Invoice

Date	Invoice #
7/14/2005	2-694

<b>Bill To</b>
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

<b>Ship To</b>
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	BLUE STEEL CONVEYOR WITH ROLLERS, PR379470-009			14,996.70	14,996.70
1	NEW MACHINE	PROFILE GATES FOR ERROR PROOFING, PR379470-010			6,003.00	6,003.00
1	NEW MACHINE	CHIP BLOW OFF UNIT, PR379470-011			1,251.00	1,251.00
1	NEW MACHINE	PART ESCAPEMENT ASSEMBLY FOR METERING, PR379470-012			8,870.40	8,870.40
1	NEW MACHINE	CROSS HOLE DETECTION GAGE, PR379470-013			10,881.00	10,881.00
1	NEW MACHINE	SPLINE RACK IDENTIFICATION SYSTEM, PR379470-014			0.00	0.00
1	NEW MACHINE	PART SHUTTLE FOR PART SEPARATION AT WASHER, PR379470-015			1,303.20	1,303.20
1	NEW MACHINE	CUT SLOT FOR ERROR PROOF IN MX-1663 AS DESCRIBED BY DRAWING. 15.50" FROM EDGE AT A LENGTH OF .7426" AND RADIUS 0.125", PR379470-016			144.00	144.00
<div> <div>RECEIVED</div> <div>  </div> </div>				(Remove Date)	<b>Total</b>	



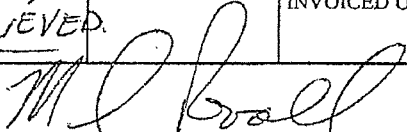
**WEST MICHIGAN SPLINE, INC.**  
156 MANUFACTURERS DR.  
HOLLAND, MI 49424 USA  
616-399-5550 PHONE  
616-399-3743 FAX

## Invoice

Date	Invoice #
7/14/2005	2-694

<b>Bill To</b>
DELPHI AUTOMOTIVE SYSTEMS SAGINAW STEERING SYSTEMS ATTN: MR. KEN HUNTER 3900 HOLLAND RD. PLANT 5 SAGINAW MI 48601

<b>Ship To</b>
DELPHI SAGINAW ACE PLT 65 SANTA ROSA DE VITERBO 12 PARQUE INDL BERNARDO QUITANA MUNICIPIO EL MARQUES QUERETARO MX 76246

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
S2M81552	2ND DAY/2ND ...		7/14/2005	ARTISAN	HOLLAND MI	2-694
Quantity	Item Code	Description			Price Each	Amount
1	NEW MACHINE	COUNTER BORE 1.25" DIA .25DP IN MX-1164 FOR ERROR PROOF CHIP AS DESCRIBED BY DRAWING 0.875" FROM BOTTOM AT LOCATION OF 21.375", PR379470-017			90.00	90.00
1	NEW MACHINE	CUT SLOT FOR ERROR PROOF IN MX-1165 AS DESCRIBED BY DRAWING. 15.50" FROM EDGE AT A LENGTH OF .7426" AND RADIUS 0.125", PR379470-018			144.00	144.00
1	NEW MACHINE	COUNTER BORE 1.25" DIA .25DP IN MX-1166 FOR ERROR PROOF CHIP AS DESCRIBED BY DRAWING 0.875" FROM BOTTOM AT A LOCATION OF 21.375" FROM EDGE, PR379470-019			90.00	90.00
7/2/05 - Runoff RECEIVED. 		NOTE: ALL COSTS ARE IN US FUNDS. THIS INVOICE REFLECTS 90% OF TOTAL ORDER INVOICED UPON RUN-OFF AT WMS. (WITH THE EXCEPTION OF ITEM 00014 ON DELPHI PO #S2M81552-001, SPLINE RACK IDENTIFICATION SYSTEM). TOTAL ORDER IS \$427779.00. THE REMAINING 10% WILL BE INVOICED UPON SET-UP AT DELPHI MX.				
					Total	\$360,729.90

OK TO PAY ROBIN MILAVET

*[Signature]* 02/20/05



WEST MICHIGAN SPLINE, INC.  
156 MANUFACTURERS DRIVE  
HOLLAND, MI 49424 USA  
PHONE, 616-399-5550  
FAX, 616-399-3743

SHIP TO:

DELPHI SAG LAREDO DIST CTR, PLT 44  
ATTN: CLAUDIASALINAS  
13701 MINES ROAD  
LAREDO TEXAS 78045 USA  
  
956-693-3379 FAX—956-693-5182

SHIPPER

NO. 2-694

DATE: 07/14/2005

Truck 1 - Shipment #482647

ACCT NO.	DATE SHIPPED	SHIPPED VIA	GROSS WEIGHT	ORDER NUMBER
	07/14/2005	Fitzley Inc	40000 LBS	S2M81552, 001, 002

ITEM	DESCRIPTION	QUANTITY	CONTAINER
1	NEW WMS MODEL 48D SPLINE ROLLING MACHINE, S/N 2-694, TO INCLUDE THE FOLLOWING PARTS UNDER S/N 2-694, WHICH WERE BROKEN DOWN FOR SHIPPING:	ONE	MACHINE
2	ONE NEW HYDRAULIC POWER UNIT	ONE	HYD UNIT

SPECIAL INSTRUCTIONS:

FINAL DESTINATION: DELPHI SAGINAW-ACE  
PLANT 65, SANTA ROSA DE VITERBO  
12, PARQUE INDL BERNARDO QUINTANA, MU-  
NICPIO EL MARQUES, QUERETARO MX 76246

CARRIER SIGNATURE:

DEPARTMENT OF THE TREASURY  
UNITED STATES CUSTOMS SERVICE

PROTECTED (when completed)

North American Free Trade Agreement

CERTIFICATE OF ORIGIN

(Instructions Attached)  
19 CFR 181.11, 181.22

OMB No. 1515-0204  
See back of form for Paper-  
work Reduction Act Notice.

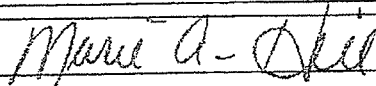
Please Print or Type

<b>1</b> Exporter's Name and Address: West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		<b>2</b> Blanket Period: From <table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> <tr> <td>1</td><td>4</td><td>0</td><td>7</td><td>0</td><td>5</td> </tr> </table> To <table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> <tr> <td>1</td><td>4</td><td>0</td><td>7</td><td>0</td><td>6</td> </tr> </table>		D	D	M	M	Y	Y	1	4	0	7	0	5	D	D	M	M	Y	Y	1	4	0	7	0	6
D	D	M	M	Y	Y																						
1	4	0	7	0	5																						
D	D	M	M	Y	Y																						
1	4	0	7	0	6																						
Tax Identification Number: ▶ 38-3061806		<b>3</b> Producer's Name and Address: West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA																									
Tax Identification Number: ▶ 38-3061806		<b>4</b> Importer's Name and Address: Delphi Saginaw Ace Plant 65 Santa Rosa De Viterbo 12 Parque Industrial Bernardo Quintana Municipio El Marques Queretaro MX 76246																									
Tax Identification Number: ▶ 38-3061806		Tax Identification Number: ▶																									

Description of Good(s)	<b>5</b> HS Tariff Classification Number	<b>7</b> Preference Criterion	<b>8</b> Producer	<b>9</b> Net Cost	<b>10</b> Country of Origin
One WMS Model 48D Spline Rolling Machine S/N 2-694 Which Includes the Following Items Broken down for ship: One Hydraulic Power Unit One Set Fench Guarding One Robot Stand and Part Blow Off One Robot and Control One Exit Conveyor One Entrance Conveyor, (Blue) One Entrance Conveyor, (Yellow, Green, Orange) One Escape Conveyor, (Blue)	8463.90 9099	B	No 1	427,779.00	USA

**11** I certify that:

- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;
- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;
- the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and
- this Certificate consists of one pages, including all attachments.

<b>Authorized Signature:</b> 		<b>Company:</b> West Michigan Spline Inc	
<b>Name:</b> Marie A Hill		<b>Title:</b> Office Manager	
<b>Date (DD / MM / YY):</b> 14/07/05	<b>Telephone:</b> 616-399-5550	<b>FAX:</b> 616-399-3743	

1-Declaration of Gary Hill With Exhibits Pg 46 of 67

## CUSTOMS INVOICE

Page 1 of 1

1. Vendor (Name and Address) West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA		2. Date of Direct Shipment to 14/07/2005	
		3. Other References (Include Purchaser's Order No.) PO #S2M81552, 001, 002, Shipper 2-694	
4. Consignee (Name and Address) Delphi Sag Laredo Dist Ctr, Plant 44 Attn: Claudia Salinas 13701 Mines Road Laredo Texas 78045		5. Purchaser's Name and Address (If other than Consignee) Delphi Saginaw Ace Plant 65 Santa Rosa DeViterbo 12 Parque Industrial Bernardo Quintana Municipio El Marques Queretaro Mexico 76246	
		6. Country of Transshipment none	
		7. Country of Origin of Goods USA	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGIN ENTER ORIGINS AGAINST ITEMS IN 12.
8. Transportation: Give Mode and Place of Direct Shipment to Canada  Fitzley Inc		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment, Shipment, Leased Goods, etc.) New Sale, Net 30 Days	
		10. Currency of Settlement US Funds	
11. No. of Pkgs	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	14. Unit Price 15. Total
One	Flat Bed Truck Containing: (Truck 1) One WMS Model 48D Spline Roller, S/N 2-694 & One new Hydraulic Power Unit		
Two	Second Flat Bed Truck Containing: (Truck 2) One Set Fence Guarding One Set Robot Stand and Part Blow Off One Set Robot Control and Panel One Part Exit Conveyor One Set Entrance Conveyor (Blue) One Set Entrance Conveyor, (Yellow, Green, Or) One Set Escape Conveyor (Blue)  HS Tarriff Class: 8463.90.9099  NOTE: Lot Price is for contents of both Trucks One and Two. Order is broken down for shipment.	Lot Price	427779.00 427779.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box <input type="checkbox"/>  Commercial Invoice No. _____		16. Total Weight Net Gross 50000 lbs	17. Invoice Total 427779.00
19. Exporter's Name and Address (If other than Vendor)		20. Originator (Name and Address) Marie Hill West Michigan Spline Inc 156 Manufacturers Drive Holland MI 49424 USA	
21. Departmental Ruling (If applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>	
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada  \$ _____ (ii) Costs for construction, erection and assembly incurred after importation into Canada		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada  \$ _____ (ii) Amounts for commissions other than buying commissions	
		25. Check (If applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser  <input type="checkbox"/>	

# **EXHIBIT E**

11/14/2010 21:53

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WEST MICHIGAN SPLINE

PAGE 82

# DELPHI

Steering Solutions Services

Page 1 of 11

**Buyer:**

DELPHI AUTOMOTIVE SYSTEMS LLC  
DELPHI SAGINAW STEERING DIV  
3900 HOLLAND RD  
SAGINAW MI 48601

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Deliver to:**

Delphi S Plant 5  
3900 Holland Rd  
Saginaw MI 48601

**Purchase Order**

PO Number

450928130

Version

01-Sep-2009 02:57:40 EST

Date Issued

31-Aug-2009

*Original PO.  
On January 8, 2010  
was replaced w/ Nexteer  
As per Gary's request*

Delivery date: 18-NOV-2009

Vendor No: 1024951

DUNS No: 798701702

Payment Terms: 9010

Currency: USD

90/10 retainage Term

Incoterms: FCA-Supplier Dock

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	
Description			Requester	
00010	PR15712632 00010	1.000	R905 Delphi S Plant 5	
RECEIVE/INSPECT MACHINE & COMPONENTS			STOPJIK,C.	
REF QUOTATION NO:2-833-A FOR PROJECT RFQ 6939				
Delivery Date	Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009	1.000	2,250.00	1 EA	2,250.00
Net Line Item Value			USD	2,250.00

Purchasing Contact: Hunter, Ken

Phone: 989-757-4039

Fax: 989-757-5884

Contact Address:



11/14/2010 21:53

6163993743

WEST MICHIGAN SPLINE

PAGE 03

# DELPHI

Steering Solutions Services

Page 2 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number 450928130 Date Issued 31-Aug-2009  
Version 01-Sep-2009 02:57:40 EST

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	Requester
00020	PR15712632 00020	1.000	K905 Delphi S Plant 5	STOPJIK,C.
ALTER EXISTING HMI & PLC LOGIC				
SUPPORT BRACKETS				
Delivery Date Scheduled Quantity Price Price Unit UOM Value				
18-NOV-2009 1.000 8,500.00 1 EA 8,500.00				
Net Line Item Value USD 8,500.00				
00030	PR15712632 00030	1.000	K905 Delphi S Plant 5	STOPJIK,C.
ALTER EXISTING TAILSTOCK TO INCLUDE PART				
SUPPORT BRACKETS				
Delivery Date Scheduled Quantity Price Price Unit UOM Value				
18-NOV-2009 1.000 3,120.00 1 EA 3,120.00				
Net Line Item Value USD 3,120.00				
00040	PR15712632 00040	1.000	K905 Delphi S Plant 5	STOPJIK,C.
ALTER EXISTING HEADSTOCK TO ALLOW FOR				
PASS THROUGH				
Delivery Date Scheduled Quantity Price Price Unit UOM Value				
18-NOV-2009 1.000 10,320.00 1 EA 10,320.00				
Net Line Item Value USD 10,320.00				
00050	PR15712632 00050	1.000	K905 Delphi S Plant 5	STOPJIK,C.
ALTER EXISTING RACK BOXES TO ACCOMMODATE				
2 24" RACKS				
Delivery Date Scheduled Quantity Price Price Unit UOM Value				
18-NOV-2009 1.000 9,190.00 1 EA 9,190.00				
Net Line Item Value USD 9,190.00				
00060	PR15712632 00060	1.000	K905 Delphi S Plant 5	STOPJIK,C.
ALTER EXISTING SAFETY FENCING TO				
ACCOMMODATE LOADING				
COMPLETE W/NEW SAFETY DOOR, SAFETY SWITCH, & CYCLE START				
Delivery Date Scheduled Quantity Price Price Unit UOM Value				
18-NOV-2009 1.000 2,200.00 1 EA 2,200.00				
Net Line Item Value USD 2,200.00				

11/14/2010 21:53

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WEST MICHIGAN SPLINE

PAGE 04

# DELPHI

Steering Solutions Services

Page 3 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant	Requester	
Description					
00070	PR15712632 00070	1.000	K905 Delphi S Plant 5		
REMOVE ALL PERIPHERAL EQUIPMENT			STOPJIK,C.		
Delivery Date		Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009		1.000	3,950.00	1 EA	3,950.00
Net Line Item Value				USD	3,950.00
00080	PR15712632 00080	1.000	K905 Delphi S Plant 5		
DOCUMENTATION			STOPJIK,C.		
Delivery Date		Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009		1.000	5,950.00	1 EA	5,950.00
Net Line Item Value				USD	5,950.00
00090	PR15712632 00090	1.000	K905 Delphi S Plant 5		
PREPARE FOR SHIPMENT			STOPJIK,C.		
Delivery Date		Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009		1.000	3,060.00	1 EA	3,060.00
Net Line Item Value				USD	3,060.00
00100	PR15712632 00100	2.000	K905 Delphi S Plant 5		
27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE			STOPJIK,C.		
ANGLE					
COMPLETE W/9 DEG. ANGLED SNAP RING BLADE					
2 SETS - 1 FOR MACHINE. 1 FOR SPARE					
Delivery Date		Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009		2.000	4,990.00	1 EA	9,980.00
Net Line Item Value				USD	9,980.00
00110	PR15712632 00110	2.000	K905 Delphi S Plant 5		
27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE			STOPJIK,C.		
ANGLE					
COMPLETE W/ STRAIGHT SNAP RING BLADE					
2 SETS - 1 FOR MACHINE. 1 FOR SPARE					
Delivery Date		Scheduled Quantity	Price	Price Unit UOM Value	
18-NOV-2009		2.000	4,650.00	1 EA	9,300.00
Net Line Item Value				USD	9,300.00

11/14/2010 21:53

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WEST MICHIGAN SPLINE

PAGE 05

# DELPHI

Steering Solutions Services

Page 4 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number

450928130

Version

01-Sep-2009 02:57:40 EST

Date Issued

31-Aug-2009

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant	Requester																
00120	PR15712632 00120 27 TOOTH, 24/48 PITCH, 45 DEG. PRESSURE ANGLE NO SNAP RING BLADE 2 SETS - 1 FOR MACHINE, 1 FOR SPARE	2.000	K905 Delphi S Plant 5	STOPJIK,C.																
		<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>18-NOV-2009</td><td>2.000</td><td>3,250.00</td><td>1</td><td>EA</td><td>6,500.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 6,500.00</td></tr></table>	Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	18-NOV-2009	2.000	3,250.00	1	EA	6,500.00	Net Line Item Value					USD 6,500.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value															
18-NOV-2009	2.000	3,250.00	1	EA	6,500.00															
Net Line Item Value					USD 6,500.00															
00130	PR15712632 00130 34 TOOTH, 32.9374 PITCH, 30 DEG. PRESSURE ANGLE 2 SETS - 1 FOR MACHINE, 1 FOR SPARE	2.000	K905 Delphi S Plant 5	STOPJIK,C.																
		<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>18-NOV-2009</td><td>2.000</td><td>3,470.00</td><td>1</td><td>EA</td><td>6,940.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 6,940.00</td></tr></table>	Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	18-NOV-2009	2.000	3,470.00	1	EA	6,940.00	Net Line Item Value					USD 6,940.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value															
18-NOV-2009	2.000	3,470.00	1	EA	6,940.00															
Net Line Item Value					USD 6,940.00															
00140	PR15712632 00140 RACK SPACERS. 24" RACK SPACERS 2 SETS REQUIRED FOR MACHINE	2.000	K905 Delphi S Plant 5	STOPJIK,C.																
		<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>18-NOV-2009</td><td>2.000</td><td>1,450.00</td><td>1</td><td>EA</td><td>2,900.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 2,900.00</td></tr></table>	Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	18-NOV-2009	2.000	1,450.00	1	EA	2,900.00	Net Line Item Value					USD 2,900.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value															
18-NOV-2009	2.000	1,450.00	1	EA	2,900.00															
Net Line Item Value					USD 2,900.00															
00150	PR15712632 00150 SPLINE ROLLING CENTERS HEADSTOCK & TAILSTOCK CENTERS FOR ROLLING SNAP RING GROOVES 2 SETS REQUIRED FOR MACHINE FOR AIR, HYDRAULIC & COOLANT	2.000	K905 Delphi S Plant 5	STOPJIK,C.																
		<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>18-NOV-2009</td><td>2.000</td><td>1,360.00</td><td>1</td><td>EA</td><td>2,720.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 2,720.00</td></tr></table>	Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	18-NOV-2009	2.000	1,360.00	1	EA	2,720.00	Net Line Item Value					USD 2,720.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value															
18-NOV-2009	2.000	1,360.00	1	EA	2,720.00															
Net Line Item Value					USD 2,720.00															
00160	PR15712632 00160 RUNOFF @ OEM & DELPHI	1.000	K905 Delphi S Plant 5	STOPJIK,C.																
		<table><tr><th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr><tr><td>18-NOV-2009</td><td>1.000</td><td>4,310.00</td><td>1</td><td>EA</td><td>4,310.00</td></tr><tr><td colspan="5">Net Line Item Value</td><td>USD 4,310.00</td></tr></table>	Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	18-NOV-2009	1.000	4,310.00	1	EA	4,310.00	Net Line Item Value					USD 4,310.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value															
18-NOV-2009	1.000	4,310.00	1	EA	4,310.00															
Net Line Item Value					USD 4,310.00															

# DELPHI

Steering Solutions Services

Page 5 of 11

WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

Total net value	USD	91,190.00
-----------------	-----	-----------

### Notes

\*\*\*\*\* REFERENCE - RFQ 6939

\*\*\*\*\* FOR PROMPT PAYMENT, SEND INVOICE TO:

\*\*\*\*\* Requestor Name: Chad Stopjik

\*\*\*\*\* Phone number:89-757-3801

IF DOLLARS / .DOLS. UNIT OF MEASURE IS USED, IT IS UNDERSTOOD THAT THE QUANTITY REFERENCED IN THIS ORDER IS AN ESTIMATED QUANTITY ONLY AND IS NOT TO BE EXCEED THE VALUE OF THE LINE ITEM OR VALUE OF THE PURCHASE ORDER. YOU WILL BE CONTACTED AND PROVIDED AN AUTHORIZED RELEASE WHEN SERVICES/MATERIALS COVERED IN THIS ORDER ARE REQUIRED.

#### IF APPLICABLE:

-MQ1 payment will occur from the date that the equipment is successfully runoff and approved on the supplier's floor. Payment is made according to the payment schedule specified on the purchase order.

-MQ2 payment will occur after a successful runoff on Saginaw Steering's plant floor and all requirements of the purchase order have been met. Payment is made according to the payment schedule specified on the purchase order.

\*\*\*\*\*  
Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.  
\*\*\*\*\*

11/14/2010 21:53

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WEST MICHIGAN SPLINE

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# DELPHI

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

### Notes Continued:

#### \*\*\*\*\* Travel and Per Diem Reimbursement

A. If the Supplier is required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

1. Air Travel - Economy/Coach class only for U.S. travel. Business class is permitted for international travel only and with prior written approval.
2. Hotel - Supplier will exercise good, sound business judgment and discretion in choosing hotels, such as a moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
3. Rental cars - Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Supplier.
4. Mileage Allowance - Reimbursement will be at \$0.405 per mile for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Consultant will not be reimbursed for excess miles, additional driving time, etc.
5. Expense Reports - Customarily available receipts must be attached to expense reports Supplier submits. Detailed receipts, other than restaurant tabs, are required for all meals and other expenditures of \$25.00 or more.
6. Meals - Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Supplier.

7. Extended Travel - Supplier should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Supplier will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Supplier will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous - When Supplier chooses an alternative method of transportation, e.g., to drive instead of fly, reimbursement, including meals and lodging will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

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WEST MICHIGAN SPLINE

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# DELPHI

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

### Notes Continued

Supplier is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Supplier will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes. To utilize Global Experts in Travel, Consultant must follow instructions in paragraph C below.

Any cash advance by Supplier to its employee is the responsibility of Supplier.

9. Per Diem - In certain instances, a per diem will be paid to Supplier in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Supplier seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

C. Eligibility is based on direct reimbursement from Delphi Corporation for qualifying travel expenditures verification of eligibility will be confirmed through the Delphi Corporation purchasing contact and PO Number information required for enrollment. Contract suppliers will be reimbursed for travel expenses at the Delphi Corporation rate only and shall be billed at actual cost (no mark-up allowed). To obtain Delphi Corporation rates, contractors must be properly enrolled in the Delphi Corporation travel program, and all travel (air, hotel, and car) on behalf of and paid for by Delphi Corporation must be arranged through Global Experts in Travel (GET) via Cliqbook, GET's on-line booking tool. Click on the Cliqbook link this site for simple instructions on how to get started with Cliqbook: <http://www.globalconnected.net/delphi/index2.asp>. Go to supplier enrollment then documentation and finally profile.

\*\*\*\*\*  
\*\*\*\*\*  
Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.  
\*\*\*\*\*

\*\*\*\*\*  
\*\*\*\*\*  
IMPORTANT NOTICE TO SUPPLIERS:  
PLEASE COMPLY STRICTLY WITH DELPHI'S ENVIRONMENTAL REQUIREMENTS AS STATED IN THE ENVIRONMENTAL REQUIREMENTS FOR CONTRACTORS / SUPPLIERS / VENDORS. A COPY OF THE ENVIRONMENTAL REQUIREMENTS IS AVAILABLE UPON WRITTEN REQUEST TO THE BUYER.  
\*\*\*\*\*

Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.  
\*\*\*\*\*

Restricted, toxic, and hazardous materials - Suppliers are required to comply with current governmental and safety constraints on restricted, toxic and hazardous materials; as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the salable product and the manufacturing processes. (Refer also to Terms and Conditions No. 8 "Ingredients Disclosure and Special Warnings Instructions"). Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities, please contact the appropriate Delphi's Buyer.

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WEST MICHIGAN SPLINE

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**DELPHI**

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

**Purchase Order**

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant
Description			Requester

**Notes Continued:**

\*\*\*\*\*  
Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.  
\*\*\*\*\*

All wood packaging must be compliant with the International Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference the "Requirements for the treatment of wood packaging materials" section of the Supplier Community Portal found on www.delphi.com for further details.  
\*\*\*\*\*

\*\*\*\*\*  
**ATTENTION:**  
FOR SERVICES PERFORMED UNDER THIS PURCHASE ORDER THE INVOICE MUST BE MAILED TO THE REQUESTOR WHOSE NAME APPEARS UNDER THE DESCRIPTION OF THE SERVICES ON THIS ORDER. INVOICES MAILED TO THE BUYER WILL BE RETURNED TO THE SUPPLIER.  
\*\*\*\*\*

\*\*\*\*\*  
Do not bill sales or use tax on items delivered to locations within the states listed below. Delphi Automotive Systems, LLC ("DELPHI") holds direct pay authority with these states. As a result, in all of the identified states DELPHI will remit directly to taxing authorities, all sales or use tax liability related to its purchase and use of tangible personal property and services. Therefore, effective immediately, this tax clause supersedes all tax code information found on this order except for those states not identified below. For those states not identified below, please continue to follow the specific tax code instructions found on this order. Listed below are Direct Pay Permit or Sales Tax License numbers for the eleven (11) states, or DELPHI locations within a state, where DELPHI holds direct pay authority:

Alabama -----805  
New Jersey -----383-431-131/000

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Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number

450928130

Version

01-Sep-2009 02:57:40 EST

Date Issued

31-Aug-2009

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

### Notes Continued:

Georgia -----300-45870-8  
New York -----DP-3487  
Indiana -----1018702130011  
Ohio -----98-0002667  
Kansas -----98-0003a  
Texas -----1-38-3431131-1  
Michigan -----38-3431131  
Wisconsin -----WDP-99-01-010037  
Mississippi -----4375

If this order relates to a construction contract for real property, all applicable sales and use taxes are the responsibility of the contractor, and should be included in the contractor's bid as required pursuant to Section 7 of the DELPHI 1638 (8/00 Rev A), "Construction General Conditions", unless the responsibility for payment of sales & use taxes are otherwise specifically outlined in the contract.

Questions should be directed to: Delphi Disbursement - Customer Service Phone: (248) 874-4636

\*\*\*\*\*  
\*\*\*\*\*  
\*\*\*\*\*  
If this is your first purchase order with Delphi under this DUNS number or your remittance information has changed, you need to establish a payment link with the following:

Delphi Corporation EAG Disbursements Center  
Vendor Name and Address Group  
PO Box 972930  
El Paso, Texas 79997-2930  
Attention: Vendor Master Group  
or E-mail  
Juarez.DelphiA.EFTContacts@Delphi.com

Delphi Accounts Payable Help Desk Phone Number is (888)836 6779 or E-mail at [juarez.delphia.helpdesk@delphi.com](mailto:juarez.delphia.helpdesk@delphi.com)

You will need to provide a copy of invoice or letterhead showing, company name, correct remittance and correspondence addresses, contract number and "ship from" DUNS number.

You should have received an EFT Agreement from your buyer. But you can obtain a copy of the EFT Agreement forms at Website at [www.delphi.com](http://www.delphi.com) <<http://www.delphi.com>> Double Click on "Supplier Portal" in the bottom right of the screen, then click "HERE" under How to Become a Supplier. Then click



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# DELPHI

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WEST MICHIGAN SPLINE INC  
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HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
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01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
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### Notes Continued:

on "Doing Business with Delphi" under Frequently Used Documents. Click on "Delphi Customer Specific Requirements". Scroll to the Payment Section. Then can Click on "EFT Payment Authorization Form" to download.

You can now view payment status on-line using c\*DELPHIPAY. For new users, the registration instructions are at <http://delphi.covisint.com> under the Registration tab. Please contact the Delphi Help Desk at 877-7DELPHI for any technical questions.

This order will pay on receipt. Please do not send an invoice unless specifically requested on the order. This is an invoice less system, which generates payment, based on receipt.

If you would like to set up EDI 820 transmissions, you can contact GXS via phone at 1-800-955-6432 or e-mail at [ePayments@gxs.com](mailto:ePayments@gxs.com).

If this P.O. is in error, please advise the buyer listed below before shipping.

Payment issues and questions regarding shipped material should be directed to the Delphi Accounts Payable Help Desk at (888) 856-6779.

### SHIPPING INSTRUCTIONS:

FOR SHIPMENTS ORIGINATING WITHIN NORTH AMERICA:

1 TO 150 LBS. USE FED EX GROUND COLLECT BILLING. CALL (800) 463-3339.

USE THE FOLLOWING FED EX ACCOUNT NUMBERS FOR THE RESPECTIVE "DELIVER TO" PLANT SHOWN ON THIS PURCHASE ORDER:

MAIN OFFICES, SAGINAW, MI, ACCOUNT 167319343	PLANT 1, SAGINAW, MI, ACCOUNT 276899643	PLANT 3, SAGINAW, MI, ACCOUNT 167319106
PLANT 4, SAGINAW, MI, ACCOUNT 167319149	PLANT 5, SAGINAW, MI, ACCOUNT 167319165	PLANT 6, SAGINAW, MI, ACCOUNT 167319181
PLANT 7, SAGINAW, MI, ACCOUNT 167319220	PLANT 68/40, JUAREZ MEXICO/EL PASO, TX, ACCOUNT 161212962	PLANT 67/43, SAGINAW, MI, ACCOUNT 167319181
PLANT 67/44, SABINAS, MEXICO/LARADO, TX, ACCOUNT 399355141	PLANT 65/66/43, QUERETARO, MEXICO/LAREDO, TX, ACCOUNT 466932965	PLANT 65/66/44, QUERETARO, MEXICO/LAREDO, TX, ACCOUNT 399355141

OVER 150 LBS. USE CENTRAL TRANSPORT. CALL (800)221-9602  
FOR SHIPMENTS ORIGINATING OUTSIDE NORTH AMERICA:  
CALL 989-757-3464 FOR ROUTING INSTRUCTIONS.

-Seller acknowledges and agrees that Buyer's Machinery and Equipment Terms and Conditions are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are

11/14/2010 21:53

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WEST MICHIGAN SPLINE

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# DELPHI

Steering Solutions Services

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WEST MICHIGAN SPLINE INC  
156 MANUFACTURERS DR  
HOLLAND MI 49424

## Purchase Order

PO Number	Date Issued
450928130	31-Aug-2009
Version	
01-Sep-2009 02:57:40 EST	

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
Description			Requester

### Notes Continued:

collectively referred to as this "Contract"). A copy of Buyer's Machinery and Equipment Terms and Conditions are available upon written request to Buyer or via the internet at Delphi's website, [www.delphi.com](http://www.delphi.com). Seller acknowledges and agrees that it has read and understands Buyer's Machinery and Equipment Terms and Conditions. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract, Buyer's Machinery and Equipment Terms and Conditions, and in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's Machinery and Equipment Terms and Conditions) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

#### \*\*\*\*\* SHIPPING INSTRUCTIONS FOR MACHINERY AND EQUIPMENT:

CONTACT SUSAN LUTZ AT 989-757-3058 FOR NORTH AMERICAN SHIPMENTS AND INTERNATIONAL SHIPMENTS. SHE WILL BE ABLE TO HELP WITH ANY QUESTIONS YOU MAY HAVE REGARDING SHIPMENTS OF MACHINERY AND EQUIPMENT. THE SUPPLIER IS RESPONSIBLE FOR PROPERLY PACKAGING THE MACHINE FOR SHIPMENT WHETHER IT IS OVER LAND BY TRUCK, OCEAN GOING OR AIR FREIGHT. DELPHI WILL BE RESPONSIBLE FOR CUSTOMS CHARGES AND DUTIES, IF APPLICABLE, AND FOR ARRANGING PICK UP OF THE MACHINE.

-Warranty period begins at start of production

-Delphi Manufacturing Engineering Machinery and Equipment specifications apply to this order - refer to [www.delphisuppliers.com](http://www.delphisuppliers.com) for a copy of these specifications

Supplier agrees to make deliveries according to the agreed upon delivery date(s), and to pay to Buyer liquidated damages amounting to 1.00% of the contract price per week, for each week (or part thereof) of any delay. Additional charges incurred by the supplier to achieve agreed upon delivery date are the supplier's responsibility and will not be reimbursed by Delphi.

Assignment: this agreement will be assigned automatically without any notice to supplier, concurrently with the completion of the sale of Delphi's steering and halfshaft business (the "Business") to Steering Solutions Corporation or one of its affiliates or such other person who acquires the Business at the closing date of the transaction, from and after which time, Delphi will have no obligation under this agreement whatsoever, and supplier hereby (i) releases Delphi from any obligation under this Agreement from such date, and (ii) agrees to look only to Steering Solutions Corporation for performance of all customer obligations under this agreement.

If the Seller accepts the Purchase Order in writing or commences any of the work or services which are the subject of this Purchase Order, Seller will be deemed to have accepted this assignment clause and Buyer's General terms and Conditions and Specific Requirements in their entirety without modification.

# **EXHIBIT F**

08/18/2010 13:39

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WEST MICHIGAN SPLINE

PAGE 07



Feb 24<sup>th</sup>, 2010

To Whom It may Concern;

Per the request of Mr. Gary Hill, president of West Michigan Spline Co (WMS), concerning the purchase of two machines (Tag # 140080 & Tag # 140082), this letter is to confirm that West Michigan Spline (WMS) was, in all aspects of the equipment purchase treated in the manner in which we treat all of our equipment suppliers. As to the specific question of payment terms, WMS was paid based on our standard contractual terms and conditions. As previously stated, WMS provided two machines to Delphi, the purchase order; payment terms and key dates are listed below.

Machine #1 (Capital Asset Tag# 140080)

PO# S2M81552	October 12, 2004	payment terms: 2 <sup>nd</sup> day 2 <sup>nd</sup> month
MQ1 Runoff -	July 7, 2005	
Invoiced (#2-694) -	July 14, 2005	
Payment Received -	September 6, 2005	

Machine #2 (Capital Asset Tag# 140082)

PO#S2M81551	October 12, 2004	payment terms: 2 <sup>nd</sup> day 2 <sup>nd</sup> month
MQ1 Runoff -	August 31, 2005	
Invoiced (#2-693)	August 31, 2005	
Payment Received	October 6, 2005	

Please feel free to contact me if you have any questions or comments.

A handwritten signature in black ink, appearing to read "M. Gendregske".

Mark Gendregske  
Chief Manufacturing Engineer  
Driveline and Hydraulic Products  
Nexteer Automotive  
Steering Solutions Services Corp.

A handwritten signature in black ink, appearing to read "Gary Weiss".

Gary Weiss  
Supervisor Mfg Engineering  
Driveline and Hydraulic Products  
Nexteer Automotive  
Steering Solutions Services Corp.

# **EXHIBIT G**

HONIGMAN MILLER SCHWARTZ AND COHN LLP

Judy B. Calton (P38733)  
Seth A. Drucker (P65641)  
2290 First National Building  
660 Woodward Avenue  
Detroit, MI 48226-3506  
Telephone: (313) 465-7626  
Facsimile: (313) 465-7627  
Email: sdrucker@honigman.com

Attorneys for Defendant West  
Michigan Spline, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In Re</b>	:
<b>DELPHI CORPORATION, et al.,</b>	:
	:
Debtors.	:
-----X	
DELPHI CORPORATION, et al.,	:
	:
Plaintiffs,	:
Against	:
	:
WEST MICHIGAN SPLINE, INC.,	:
	:
Defendant.	:
-----X	

Chapter 11  
Case No. 05-44481 (RDD)  
  
Hon. Robert D. Drain  
  
  
  
  
Adv. Pro. No. 07-02600 (RDD)

**DECLARATION OF MARK ROVOLL**

Mark Rovoll declares as follows:

1. I was a Senior Manufacturing Engineer employed by Delphi Automotive Systems, LLC ("DAS"), and later its successor, until around April 2010.
2. I make this Declaration upon personal knowledge and if called as a witness would testify to the facts in this Declaration.

3. My responsibilities at DAS included the approval of certain machines ordered by and manufactured for DAS.

4. Among the machines I was responsible for were two machines ordered by DAS in 2004 from West Michigan Spline, Inc. (“WMS”) to be delivered in to the Delphi Saginaw Santa Rosa plant in Mexico (the “Machines”).

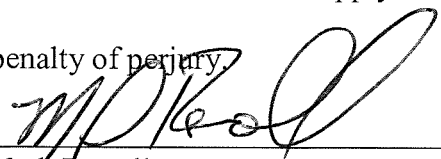
5. I was responsible for DAS’ approval in 2005 of the run-off of the Machines at WMS’ plant in Holland, Michigan, and approved in 2005 the qualifications of the Machines and DAS’ payment of ninety (90%) percent of the purchase order price for the Machines.

6. I also was responsible for DAS’ approval of the run-off of the Machines after their installation in the Santa Rosa plant, and approved the qualifications of the Machines and Delphi’s payment in 2006 of the final 10% of the purchase order price for the Machines.

7. DAS’ approval of the run-off of the Machines and the payment for the Machines was in the ordinary course of DAS’ business and the business of machine suppliers to DAS. There was nothing unusual or outside of the ordinary in the approval of the run-off or approval for payment for the Machines.

8. Based on my experience in the automotive supply industry, WMS’s supply of the Machines and DAS’ approval of the run-off of the Machines and payment for the Machines were according to ordinary business terms and standards in the automotive supply industry.

9. I make this Declaration under penalty of perjury.

  
\_\_\_\_\_  
Mark Rovoll

Executed in \_\_\_\_\_, on  
November 19, 2010

## **EXHIBIT H**



**West Michigan Spline, Inc.**  
**Billing and Payment History**

Invoice Number	PO Number	Amount	Invoice Date	Date Paid	Days Outstanding
1-735	A2M91336	\$ 2,428.87	5/21/2002	7/8/2002	48
1-668	S2M80899	\$ 11,130.00	6/7/2002	8/5/2002	59
1-748	A2M92251	\$ 2,330.88	7/31/2002	9/6/2002	37
2-586	S2M81062	\$ 151,268.40	12/23/2002	3/6/2003	73
2-586-1	S2M81062	\$ 16,807.60	1/29/2003	2/28/2003	30
1-813	S2S41016	\$ 9,958.00	2/19/2003	4/4/2003	44
2-641	A2M92293	\$ 39,220.00	7/14/2003	9/5/2003	53
2-641-1	A2M92294	\$ 35,810.00	7/14/2003	9/5/2003	53
2-641-2	A2M92293001	\$ 6,692.00	7/14/2003	9/5/2003	53
2-694	S2M81552	\$ 360,729.90	7/14/2005	9/6/2005	54
2-693	S2M81551, 001	\$ 254,185.20	8/31/2005	10/6/2005	36

AVERAGE 49  
STDEV 12  
RANGE 35 - 60

# **EXHIBIT I**

**DETROIT.2336357.1**

Delphi Corporation v. West Michigan Spline, Inc.  
Adv. Pro. No. 10-02600  
Ordinary Course Defense Only

				Min		35			
				Max		60			
Alleged Preferences		Invoice Relating to Alleged Preference				Ordinary Course Transactions		Gross Preference Exposure	
Check Ref. Date	Amount	Invoice #	Invoice Date	Amount	Date Received	Days Outstanding	Ordinary? (Y/N)		
9/7/2005	\$ 360,729.90	2-694	7/14/2005	\$ 360,729.90	9/6/05	54	Y	\$	-
10/7/2005	\$ 254,185.20	2-693	8/31/2005	\$ 254,185.20	10/6/05	36	Y	\$	-
Total Alleged Preferential Transfer				Total Ordinary Course Defense				\$ 614,915.10	